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# INDIVIDUAL INCOME TAX RETURNS 1993

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STATISTICS OF INCOME DIVISION



Department  
of the  
Treasury  
**Internal  
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Service**

# Individual Income Tax Returns 1993

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Publication 1304 (Rev. 3-96)

**Margaret Milner Richardson**  
*Commissioner*

This report contains data on sources of income, adjusted gross income, exemptions, deductions, taxable income, income tax, modified income tax, tax credits, self-employment tax, and tax payments. Classifications are by tax status, size of adjusted gross income, marital status, and type of tax computation.

**Michael P. Dolan**  
*Deputy Commissioner*

**James Donelson**  
*Acting Chief Compliance Officer*

Additional unpublished information from individual income tax returns, classified by size of adjusted gross income, is available on a reimbursable basis. A public-use tape file, the Individual Tax File, containing the records selected for the Statistics of Income sample is also available on a reimbursable basis. The file is suitable primarily for making national-level estimates.

**Daniel F. Skelly**  
*Director,  
Statistics of Income Division*

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**Dave Paris**  
*Chief,  
Individual Statistics Branch*

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# Section 1

# Introduction and Changes in Law

## Introduction

This report contains complete individual income tax data for Tax Year 1993. The statistics are based on a stratified probability sample of individual income tax returns, selected before audit, which represents a population of nearly 115 million Forms 1040, 1040A, 1040EZ, and 1040PC, including electronic returns, filed for Tax Year 1993.

Table A on the following pages presents selected income and tax items for Tax Years 1989, 1990, 1991, 1992, and 1993, as they appear on the forms and provides the percentage change for each item between 1992 and 1993. When comparing income and tax items from different years, it is important to consider any changes in the tax law which may have affected the data. These tax law changes are explained below. To assist inter-year comparisons, Table A includes the items in both current dollars and constant 1990 dollars, as adjusted by the U.S. Department of Labor's consumer price index (CPI-U).

For Tax Year 1993, the number of individual tax returns filed increased almost 1.0 million, or 0.9

percent. Adjusted gross income (AGI) grew \$94.2 billion, or 2.6 percent from 1992 to 1993, compared to the 4.8 percent growth recorded from 1991 to 1992. Total tax liability increased 5.4 percent to \$530.3 billion. Several components of AGI showed sizable changes for 1993: taxable interest received decreased 19.2 percent; net capital gain increased 21.6 percent; capital gains distributions reported on Form 1040 increased 41.4 percent; and the self-employed health insurance deduction rose 53.7 percent. In addition, the alternative minimum tax increased 51.3 percent to nearly \$2.1 billion.

This report is divided into six sections. Section 1 explains the requirements for filing, changes in the law for 1993, and the 1979 Income Concept. Section 2 describes the sample of individual income tax returns upon which the statistics are based. Section 3 contains tables of detailed aggregate statistics on individual tax returns. Section 4 provides explanations of the terms used in the tables. The tax forms and instructions appear in Section 5, and Section 6 contains a subject index.

**Table A--Selected Income and Tax Items for Selected Years, 1989-1993, in Current and Constant 1990 Dollars<sup>1</sup>**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Current dollars					Percent change, 1992 to 1993
	1989	1990	1991	1992	1993	
	(1)	(2)	(3)	(4)	(5)	(6)
<b>All returns.....</b>	<b>112,135,673</b>	<b>113,717,138</b>	<b>114,730,123</b>	<b>113,604,503</b>	<b>114,601,819</b>	<b>0.9</b>
Form 1040 returns	71,563,456	69,270,236	68,992,987	65,870,679	66,358,259	0.7
Electronically filed returns	†	3,125,950	2,900,257	3,412,727	3,858,800	13.1
PC returns	na	na	†	2,377,108	2,277,831	-4.2
Form 1040A returns	20,478,063	25,917,288	26,605,992	28,768,327	27,850,427	-3.2
Electronically filed returns	†	4,231,641	6,496,237	7,266,419	7,707,100	6.1
PC returns	na	na	†	1,683,774	1,235,691	-26.6
Form 1040EZ returns	20,094,154	18,529,614	19,131,143	18,965,496	20,393,132	7.5
Electronically filed returns	†	1,397,449	1,899,679	1,825,658	2,524,937	38.3
PC returns	na	na	†	709,339	701,878	-1.1
Salaries & wages						
Number of returns	95,487,922	96,729,912	97,066,245	96,263,895	98,003,356	1.8
Amount	2,449,530,553	2,599,401,271	2,674,260,752	2,805,703,266	2,892,120,390	3.1
Taxable interest received						
Number of returns	69,881,648	70,369,662	70,161,547	67,280,674	65,233,312	-3.0
Amount	220,015,823	227,083,888	209,411,465	162,343,280	131,140,527	-19.2
Tax-exempt interest						
Number of returns	3,730,291	3,916,925	4,128,715	4,453,458	4,691,129	5.3
Amount	37,589,693	40,228,405	43,111,140	45,728,471	46,459,032	1.6
Dividends in AGI						
Number of returns	23,079,592	22,904,441	23,228,826	23,715,100	24,690,816	4.1
Amount	81,309,036	80,168,536	77,284,498	77,925,720	79,728,631	2.3
State income tax refund						
Number of returns	16,589,028	16,668,283	16,675,610	16,769,415	17,272,312	3.0
Amount	9,233,859	10,155,294	10,360,755	10,190,421	11,237,850	10.3
Alimony received						
Number of returns	462,025	466,075	465,461	466,532	418,739	-10.2
Amount	3,598,148	3,876,235	4,141,841	4,606,142	4,208,182	-8.6
Business or profession net income, less loss						
Number of returns	14,160,696	14,637,591	15,029,325	15,320,466	15,633,049	2.0
Amount	132,737,680	141,430,193	141,864,014	154,002,154	155,704,680	1.1
Net capital gain in AGI less loss						
Number of returns	12,847,743	12,121,524	12,682,215	13,352,724	14,465,599	8.3
Amount	144,006,237	113,159,105	101,559,040	116,393,768	141,576,763	21.6
Capital gain distributions reported on Form 1040						
Number of returns	2,211,919	2,166,358	2,326,788	3,137,878	3,942,860	25.7
Amount	1,624,693	1,072,088	1,216,780	1,835,768	2,595,138	41.4
Sales of property other than capital assets, net gain less loss						
Number of returns	1,771,117	1,691,377	1,605,159	1,684,241	1,705,943	1.3
Amount	1,058,930	1,471,208	-2,201,504	-2,654,106	-3,825,285	-44.1
Total IRA distributions						
Number of returns	3,723,152	4,389,748	4,899,292	5,565,393	5,130,514	-7.8
Amount	28,923,395	35,402,867	42,481,367	55,637,677	48,717,807	-12.4
Taxable IRA distributions in AGI						
Number of returns	2,985,214	3,545,474	3,996,947	4,444,823	4,382,772	-1.4
Amount	13,875,464	17,554,377	20,627,106	26,273,246	27,080,640	3.1
Total pensions & annuities						
Number of returns	17,651,137	17,957,834	18,893,132	18,752,298	18,534,595	-1.2
Amount	196,308,325	214,431,668	239,241,028	262,505,637	270,507,408	3.0
Taxable pensions & annuities in AGI						
Number of returns	16,816,830	17,014,091	17,907,232	17,676,445	17,441,114	-1.3
Amount	147,358,442	159,294,448	176,501,703	186,491,698	194,014,034	4.0
Rents, royalties, partnerships, estates, trusts, etc						
Number of returns	14,238,241	14,341,128	13,872,760	13,593,119	13,778,329	1.4
Amount	67,980,277	74,970,367	72,092,658	101,267,900	110,852,259	9.5
Farm net income less loss						
Number of returns	2,359,718	2,321,153	2,290,908	2,288,218	2,272,407	-0.7
Amount	-213,939	-433,762	-2,853,007	-2,536,007	-3,666,447	-44.6
Unemployment compensation in AGI						
Number of returns	7,175,322	8,014,136	9,931,421	10,309,533	9,655,286	-6.3
Amount	12,095,062	15,453,147	23,309,714	31,393,169	27,586,208	-12.1
Social security benefits (received)						
Number of returns	10,417,916	10,812,582	11,047,907	10,783,342	10,412,635	-3.4
Amount	91,757,049	100,038,603	108,292,997	111,289,205	112,359,437	1.0
Taxable social security benefits in AGI						
Number of returns	4,675,100	5,082,575	5,333,413	5,535,811	5,688,191	2.8
Amount	17,347,058	19,686,539	21,359,312	23,139,399	24,649,668	6.5
Foreign earned income exclusion						
Number of returns	194,017	204,053	222,057	252,629	243,928	-3.4
Amount	7,303,049	7,788,924	9,609,690	11,166,790	10,657,053	-4.6

Footnotes at end of table

**Table A--Selected Income and Tax Items for Selected Years, 1989-1993, in Current and Constant 1990 Dollars--Continued<sup>1</sup>**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Current dollars					Percent change, 1992 to 1993
	1989	1990	1991	1992	1993	
	(1)	(2)	(3)	(4)	(5)	(6)
Net operating loss						
Number of returns	287,962	322,604	328,480	351,037	367,330	4.6
Amount	32,006,199	35,573,263	40,030,770	42,117,716	44,021,921	4.5
Other income net gain less loss						
Number of returns	6,364,065	5,514,420	5,399,836	5,256,347	5,225,702	-0.6
Amount	18,683,150	18,420,835	24,894,414	21,502,493	19,639,891	-8.7
Total income net gain less loss						
Number of returns	112,082,521	113,680,637	114,659,690	113,475,772	114,524,280	0.9
Amount	3,280,931,125	3,439,401,579	3,499,249,790	3,664,593,805	3,759,964,153	2.6
Primary taxpayer IRA adjustment						
Number of returns	5,280,531	4,761,622	4,211,741	4,036,901	3,998,976	-0.9
Amount	7,806,631	7,128,241	6,400,933	6,191,865	6,050,274	-2.3
Spouse IRA adjustment						
Number of returns	2,372,984	2,106,852	1,912,395	1,837,085	1,799,919	-2.0
Amount	3,022,063	2,729,979	2,629,244	2,504,195	2,477,126	-1.1
One-half of self-employment tax						
Number of returns	na	11,006,093	11,751,761	12,206,670	12,486,990	2.3
Amount	na	9,921,387	10,712,138	11,540,330	11,867,147	2.8
Self-employed health insurance						
Number of returns	2,364,511	2,754,040	3,047,949	2,825,883	2,944,725	4.2
Amount	1,267,834	1,627,356	1,906,286	1,367,088	2,101,234	53.7
Keogh retirement plan						
Number of returns	822,353	824,327	840,087	919,187	947,949	3.1
Amount	6,326,156	6,777,645	6,912,855	7,592,136	8,160,190	7.5
Forfeited interest penalty						
Number of returns	1,056,067	906,265	989,496	905,383	691,586	-23.6
Amount	312,689	194,925	196,726	153,086	105,227	-31.3
Alimony paid adjustment						
Number of returns	600,571	650,896	673,072	680,281	628,100	-7.7
Amount	4,514,401	4,932,087	5,302,480	5,513,598	5,305,227	-3.8
Foreign housing deductions						
Number of returns	2,861	2,684	2,690	3,374	2,479	-26.5
Amount	23,214	46,488	45,256	52,785	17,248	-67.3
Other adjustments						
Number of returns	377,507	135,447	99,191	88,883	103,801	16.8
Amount	1,269,060	616,124	610,210	549,171	540,601	-1.6
Total statutory adjustments						
Number of returns	9,926,729	16,648,032	16,990,443	17,170,925	17,179,519	0.1
Amount	24,572,969	33,974,231	34,716,128	35,464,254	36,624,273	3.3
Adjusted gross income or loss (AGI)						
Amount	3,256,358,156	3,405,427,348	3,464,533,661	3,629,129,550	3,723,339,880	2.6
Total itemized deductions						
Number of returns	31,972,317	32,174,938	32,489,919	32,540,614	32,821,464	0.9
Amount	430,977,999	458,485,055	467,697,873	481,945,631	490,403,708	1.8
Total standard deduction						
Number of returns	79,338,895	80,620,774	81,304,774	80,072,236	80,840,916	1.0
Amount	309,431,034	331,456,520	351,076,010	366,533,607	382,134,445	4.3
Basic standard deduction						
Number of returns	79,338,895	80,620,774	81,304,774	80,072,236	80,840,916	1.0
Amount	299,978,991	320,840,806	340,096,951	355,222,745	370,905,395	4.4
Additional standard deduction						
Number of returns	10,551,521	10,954,167	11,038,416	10,643,118	10,547,983	-0.9
Amount	9,452,043	10,615,715	10,979,059	11,310,862	11,229,050	-0.7
AGI less deductions						
Number of returns	101,662,455	102,922,034	103,213,145	102,105,105	102,468,642	0.4
Amount	2,574,191,179	2,679,179,450	2,717,651,867	2,853,414,748	2,925,681,033	2.5
Number of exemptions	223,756,252	227,549,246	231,296,627	230,547,002	232,920,023	1.0
Exemption amount	447,129,806	465,985,366	491,084,150	523,042,222	540,540,132	3.3
Taxable income						
Number of returns	92,313,789	93,148,332	92,717,816	90,717,400	90,831,069	0.1
Amount	2,173,345,881	2,263,661,230	2,284,087,935	2,395,695,907	2,453,542,706	2.4
Tax from table, rate schedules, etc						
Number of returns	92,211,584	93,078,537	92,622,506	90,623,988	90,737,061	0.1
Amount	436,473,269	452,155,839	453,843,011	481,900,611	508,359,262	5.5
Additional taxes						
Number of returns	231,193	152,343	150,801	121,579	73,274	-39.7
Amount	1,766,869	971,740	659,653	730,262	534,701	-26.8
Income tax before credits						
Number of returns	92,246,065	93,089,368	92,635,791	90,633,192	90,754,509	0.1
Amount	438,240,138	453,127,579	454,502,664	482,630,873	508,893,963	5.4
Child care credit						
Number of returns	6,028,094	6,143,590	5,896,435	5,980,219	6,090,070	1.8
Amount	2,439,471	2,549,004	2,520,549	2,527,188	2,559,319	1.3
Credit for elderly or disabled						
Number of returns	319,758	339,818	285,085	240,144	223,053	-7.1
Amount	64,490	61,898	57,083	51,120	49,019	-4.1
Minimum tax credit						
Number of returns	39,869	33,609	32,154	63,316	60,158	-5.0
Amount	252,593	214,226	169,331	283,960	256,340	-9.7

Footnotes at end of table

**Table A--Selected Income and Tax Items for Selected Years, 1989-1993, in Current and Constant 1990 Dollars--Continued<sup>1</sup>**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Current dollars					Percent change 1992 to 1993
	1989	1990	1991	1992	1993	
	(1)	(2)	(3)	(4)	(5)	(6)
Foreign tax credit						
Number of returns	641,557	772,143	874,583	1,068,776	1,292,596	20.9
Amount	1,311,742	1,682,307	1,824,334	2,047,275	2,217,865	8.3
General business credit						
Number of returns	332,419	262,573	259,625	252,151	255,132	1.2
Amount	593,192	616,288	522,507	574,633	578,304	0.6
Total credits <sup>2</sup>						
Number of returns	7,363,358	7,547,409	7,360,137	7,627,557	7,928,776	3.9
Amount	4,751,606	5,214,375	5,204,348	5,690,280	5,858,492	3.0
Income tax less credits <sup>1</sup>						
Number of returns	91,654,173	92,523,796	92,088,147	90,075,274	90,175,136	0.1
Amount	433,488,532	447,913,204	449,297,085	476,940,593	503,035,471	5.5
Self-employment tax						
Number of returns	11,587,550	11,615,984	12,084,845	12,243,336	12,501,349	2.1
Amount	18,403,176	20,859,584	21,967,799	23,154,833	23,753,616	2.6
Alternative minimum tax						
Number of returns	117,483	132,103	243,672	287,183	334,615	16.5
Amount	831,012	830,313	1,213,426	1,357,063	2,052,790	51.3
Recapture taxes						
Number of returns	121,380	50,739	11,500	4,433	9,699	118.8
Amount	91,608	66,023	26,956	27,583	30,014	8.8
Social security Medicare tax on tip income not reported						
Number of returns	158,652	227,866	279,781	306,218	280,979	-8.2
Amount	20,876	32,854	45,410	67,478	37,372	-44.6
Tax on qualified retirement plans						
Number of returns	2,080,968	2,442,179	3,029,160	3,045,980	2,673,956	-12.2
Amount	975,572	1,195,718	1,442,380	1,524,638	1,392,898	-8.6
Advanced earned income credit payments						
Number of returns	6,336	8,009	26,086	27,599	35,196	27.5
Amount	1,657	2,367	6,743	15,396	10,316	-33.0
Total tax liability <sup>1, 3</sup>						
Number of returns	94,011,751	95,103,483	94,848,722	93,088,694	93,330,455	0.3
Amount	453,833,349	470,909,018	474,008,060	503,095,005	530,328,396	5.4
Income tax withheld						
Number of returns	95,828,144	97,747,178	98,755,763	97,535,602	98,688,932	1.2
Amount	362,405,397	386,525,674	397,605,848	407,463,612	426,405,232	4.6
Estimated tax payments						
Number of returns	12,660,900	12,805,826	12,658,218	12,783,008	12,379,549	-3.2
Amount	88,108,845	91,607,397	92,576,548	113,747,377	116,326,360	2.3
Earned income credit <sup>1</sup>						
Number of returns	11,695,876	12,554,681	13,664,555	14,096,575	15,117,389	7.2
Amount	6,575,661	7,511,502	11,104,993	13,027,917	15,536,762	19.3
Payment with an extension request						
Number of returns	1,286,619	1,304,663	1,113,929	1,152,117	1,167,281	1.3
Amount	17,416,394	16,704,169	14,563,609	9,947,890	11,830,005	18.9
Excess social security tax withheld						
Number of returns	932,845	931,283	807,036	932,687	897,355	-3.8
Amount	844,233	905,327	770,807	846,175	925,295	9.4
Other payments						
Form 2439						
Number of returns	78,141	47,799	47,368	33,198	51,004	53.6
Amount	47,712	33,975	56,313	109,013	63,897	-41.4
Form 4136						
Number of returns	751,328	682,348	642,657	638,306	584,651	-8.4
Amount	141,777	145,124	149,940	171,046	155,319	-9.2
Total payments <sup>1, 4</sup>						
Number of returns	104,335,240	106,138,534	106,827,617	106,046,359	107,125,726	1.0
Amount	475,560,024	503,463,897	516,828,059	545,313,031	579,499,432	6.3
Overpayment total						
Number of returns	80,908,202	83,507,580	85,564,104	80,991,052	82,403,149	1.7
Amount	81,252,232	88,479,352	95,269,292	92,047,931	98,875,046	7.4
Overpayment refunded						
Number of returns	78,271,544	80,514,484	82,402,017	77,840,969	79,275,446	1.8
Amount	71,735,083	78,103,385	84,043,194	78,879,540	84,776,869	7.5
Refund credited to next year						
Number of returns	3,753,154	4,394,058	4,643,125	4,863,373	4,624,588	-4.9
Amount	9,517,149	10,375,966	11,226,098	13,168,391	14,098,178	7.1
Tax due at time of filing						
Number of returns	28,044,448	26,986,948	25,567,640	29,035,574	28,637,871	-1.4
Amount	60,156,928	56,561,150	53,046,236	50,411,381	50,330,900	-0.2
Tax penalty						
Number of returns	3,569,721	3,792,027	3,798,637	4,555,184	4,972,115	9.2
Amount	631,371	636,676	596,943	581,476	626,890	7.8

Footnotes at end of table

**Table A--Selected Income and Tax Items for Selected Years, 1989-1993, in Current and Constant 1990 Dollars--Continued<sup>1</sup>**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Constant 1990 dollars <sup>2</sup>					Percent change 1992 to 1993
	1989	1990	1991	1992	1993	
	(7)	(8)	(9)	(10)	(11)	(12)
<b>All returns</b>	<b>112,135,673</b>	<b>113,717,138</b>	<b>114,730,123</b>	<b>113,604,503</b>	<b>114,601,819</b>	<b>0.9</b>
Form 1040 returns	71,563,456	69,270,236	68,992,987	65,870,679	66,358,259	0.7
Electronically filed returns	†	3,125,950	2,900,257	3,412,727	3,858,800	13.1
PC returns	na	na	†	2,377,108	2,277,831	-4.2
Form 1040A returns	20,478,063	25,917,288	26,605,992	28,768,327	27,850,427	-3.2
Electronically filed returns	†	4,231,641	6,496,237	7,266,419	7,707,100	6.1
PC returns	na	na	†	1,683,774	1,235,691	-26.6
Form 1040EZ returns	20,094,154	18,529,614	19,131,143	18,965,496	20,393,132	7.5
Electronically filed returns	†	1,397,449	1,899,679	1,825,658	2,524,937	38.3
PC returns	na	na	†	709,339	701,878	-1.1
Salaries & wages						
Number of returns	95,487,922	96,729,912	97,066,245	96,263,895	98,003,356	1.8
Amount	2,581,170,235	2,599,401,271	2,566,469,052	2,614,821,310	2,614,937,061	0.0
Taxable interest received						
Number of returns	69,881,648	70,369,662	70,161,547	67,280,674	65,233,312	-3.0
Amount	231,839,645	227,083,888	200,970,696	151,298,490	118,571,905	-21.6
Tax-exempt interest						
Number of returns	3,730,291	3,916,925	4,128,715	4,453,458	4,691,129	5.3
Amount	39,609,792	40,228,405	41,373,455	42,617,401	42,006,358	-1.4
Dividends in AGI						
Number of returns	23,079,592	22,904,441	23,228,826	23,715,100	24,690,816	4.1
Amount	85,678,647	80,168,536	74,169,384	72,624,157	72,087,370	-0.7
State income tax refund						
Number of returns	16,589,028	16,668,283	16,675,610	16,769,415	17,272,312	3.0
Amount	9,730,094	10,155,294	9,943,143	9,497,130	10,160,805	7.0
Alimony received						
Number of returns	462,025	466,075	465,461	466,532	418,739	-10.2
Amount	3,791,515	3,876,235	3,974,895	4,292,770	3,804,866	-11.4
Business or profession net income less loss						
Number of returns	14,160,696	14,637,591	15,029,325	15,320,466	15,633,049	2.0
Amount	139,871,106	141,430,193	136,145,887	143,524,841	140,781,808	-1.9
Net capital gain in AGI less loss						
Number of returns	12,847,743	12,121,524	12,682,215	13,352,724	14,465,599	8.3
Amount	151,745,244	113,159,105	97,465,489	108,475,087	128,007,923	18.0
Capital gain distributions reported on Form 1040						
Number of returns	2,211,919	2,166,358	2,326,788	3,137,878	3,942,860	25.7
Amount	1,712,005	1,072,088	1,167,735	1,710,874	2,346,418	37.1
Sales of property other than capital assets net gain less loss						
Number of returns	1,771,117	1,691,377	1,605,159	1,684,241	1,705,943	1.3
Amount	1,115,732	1,471,208	-2,112,768	-2,473,538	-3,458,666	-39.8
Total IRA distributions						
Number of returns	3,723,152	4,389,748	4,899,292	5,565,393	5,130,514	-7.8
Amount	30,477,761	35,402,867	40,769,066	51,852,448	44,048,650	-15.1
Taxable IRA distributions in AGI						
Number of returns	2,985,214	3,545,474	3,996,947	4,444,823	4,382,772	-1.4
Amount	14,621,142	17,554,377	19,795,687	24,485,784	24,485,208	0.0
Total pensions & annuities						
Number of returns	17,651,137	17,957,834	18,893,132	18,752,298	18,534,595	-1.2
Amount	206,858,087	214,431,668	229,597,916	244,646,446	244,581,743	0.0
Taxable pensions & annuities in AGI						
Number of returns	16,816,830	17,014,091	17,907,232	17,676,445	17,441,114	-1.3
Amount	155,277,600	159,294,448	169,387,431	173,804,006	175,419,561	0.9
Rents royalties partnerships estates trusts etc						
Number of returns	14,238,241	14,341,128	13,872,760	13,593,119	13,778,329	1.4
Amount	71,633,590	74,970,367	69,186,812	94,378,285	100,228,082	6.2
Farm net income less loss						
Number of returns	2,359,718	2,321,153	2,290,908	2,288,218	2,272,407	-0.7
Amount	-225,436	-433,762	-2,738,011	-2,363,473	-3,315,052	-40.3
Unemployment compensation in AGI						
Number of returns	7,175,322	8,014,136	9,931,421	10,309,533	9,655,286	-6.3
Amount	12,745,060	15,453,147	22,370,167	29,257,380	24,942,322	-14.7
Social security benefits (received)						
Number of returns	10,417,916	10,812,582	11,047,907	10,783,342	10,412,635	-3.4
Amount	96,688,144	100,038,603	103,928,020	103,717,805	101,590,811	-2.1
Taxable social security benefits in AGI						
Number of returns	4,675,100	5,082,575	5,333,413	5,535,811	5,688,191	2.8
Amount	18,279,302	19,686,539	20,498,380	21,565,144	22,287,222	3.3
Foreign earned income exclusion						
Number of returns	194,017	204,053	222,057	252,629	243,928	-3.4
Amount	7,695,521	7,788,924	9,222,351	10,407,074	9,635,672	-7.4

Footnotes at end of table

**Table A--Selected Income and Tax Items for Selected Years, 1989-1993, in Current and Constant 1990 Dollars--Continued<sup>1</sup>**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Constant 1990 dollars <sup>2</sup>					Percent change, 1992 to 1993
	1989	1990	1991	1992	1993	
	(7)	(8)	(9)	(10)	(11)	(12)
Net operating loss						
Number of returns	287 962	322 604	328 480	351 037	367 330	4.6
Amount	33 726 237	35 573 263	38 417 246	39 252 298	39 802 822	1.4
Other income, net gain less loss						
Number of returns	6 364 065	5 514 420	5 399 836	5 256 347	5 225 702	-0.6
Amount	19 687 197	18 420 835	23 890 992	20 039 602	17 757 587	-11.4
Total income, net gain less loss						
Number of returns	112 082 521	113 680 637	114 659 690	113 475 772	114 524 280	0.9
Amount	3 457 250 922	3 439 401 579	3 358 205 173	3 415 278 476	3 399 605 925	-0.5
Primary taxpayer IRA adjustment						
Number of returns	5 280 531	4 761 622	4 211 741	4 036 901	3 998 976	-0.9
Amount	8 226 165	7 128 241	6 142 930	5 770 610	5 470 410	-5.2
Spouse IRA adjustment						
Number of returns	2 372 984	2 106 852	1 912 395	1 837 085	1 799 919	-2.0
Amount	3 184 471	2 729 979	2 523 267	2 333 826	2 239 716	-4.0
One-half of self-employment tax						
Number of returns	na	11 006 093	11 751 761	12 206 670	12 486 990	2.3
Amount	na	9 921 387	10 280 363	10 755 200	10 729 789	-0.2
Self-employed health insurance						
Number of returns	2 364 511	2 754 040	3 047 949	2 825 883	2 944 725	4.2
Amount	1 335 968	1 627 356	1 829 451	1 274 080	1 899 850	49.1
Keogh retirement plan						
Number of returns	822 353	824 327	840 087	919 187	947 949	3.1
Amount	6 666 129	6 777 645	6 634 218	7 075 616	7 378 110	4.3
Forfeited interest penalty						
Number of returns	1 056 067	906 265	989 496	905 383	691 586	-23.6
Amount	329 493	194 925	188 797	142 671	95 142	-33.3
Alimony paid adjustment						
Number of returns	600 571	650 896	673 072	680 281	628 100	-7.7
Amount	4 757 008	4 932 087	5 088 752	5 138 488	4 796 769	-6.7
Foreign housing deductions						
Number of returns	2 861	2 684	2 690	3 374	2 479	-26.5
Amount	25 651	51 368	50 007	58 326	15 595	-73.3
Other adjustments						
Number of returns	377 507	135 447	99 191	88 883	103 801	16.8
Amount	1 402 276	680 800	674 265	606 819	488 789	-19.5
Total statutory adjustments						
Number of returns	9 926 729	16 648 032	16 990 443	17 170 925	17 179 519	0.1
Amount	25 893 540	33 974 231	33 316 821	33 051 495	33 114 171	0.2
Adjusted gross income or loss (AGI)						
Amount	3 431 357 383	3 405 427 348	3 324 888 350	3 382 226 980	3 366 491 754	-0.5
Total itemized deductions						
Number of returns	31 972 317	32 174 938	32 489 919	32 540 614	32 821 464	0.9
Amount	454 139 093	458 485 055	448 846 327	449 157 158	443 402 991	-1.3
Total standard deduction						
Number of returns	79 338 895	80 620 774	81 304 774	80 072 236	80 840 916	1.0
Amount	326 060 099	331 456 520	336 925 154	341 597 024	345 510 348	1.1
Basic standard deduction						
Number of returns	79 338 895	80 620 774	81 304 774	80 072 236	80 840 916	1.0
Amount	316 100 096	320 840 806	326 388 629	331 055 680	335 357 500	1.3
Additional standard deduction						
Number of returns	10 551 521	10 954 167	11 038 416	10 643 118	10 547 983	-0.9
Amount	9 960 003	10 615 715	10 536 525	10 541 344	10 152 848	-3.7
AGI less deductions						
Number of returns	101 662 455	102 922 034	103 213 145	102 105 105	102 468 642	0.4
Amount	2 712 530 220	2 679 179 450	2 608 111 197	2 659 286 811	2 645 281 223	-0.5
Number of exemptions	223 756 252	227 549 246	231 296 627	230 547 002	232 920 023	1.0
Exemption amount	2 712 530 220	465 985 366	471 289 971	487 457 802	488 734 297	0.3
Taxable income						
Number of returns	92 313 789	93 148 332	92 717 816	90 717 400	90 831 069	0.1
Amount	2 290 143 183	2 263 661 230	2 192 022 970	2 232 708 208	2 218 393 043	-0.6
Tax from table, rate schedules, etc.						
Number of returns	92 211 584	93 078 537	92 622 506	90 623 986	90 737 061	0.1
Amount	459 929 683	452 155 839	435 549 915	449 115 201	459 637 669	2.3
Additional taxes						
Number of returns	231 193	152 343	150 801	121 579	73 274	-39.7
Amount	1 861 822	971 740	633 064	680 580	483 455	-29.0
Income tax before credits						
Number of returns	92 246 065	93 089 368	92 635 791	90 633 192	90 754 509	0.1
Amount	461 791 505	453 127 579	436 182 979	449 795 781	460 121 124	2.3
Child care credit						
Number of returns	6 028 094	6 143 590	5 896 435	5 980 219	6 090 070	1.8
Amount	2 570 570	2 549 004	2 418 953	2 355 254	2 314 032	-1.8
Credit for elderly or disabled						
Number of returns	319 758	339 818	285 085	240 144	223 053	-7.1
Amount	67 956	61 898	54 782	47 642	44 321	-7.0
Minimum tax credit						
Number of returns	39 869	33 609	32 154	63 316	60 158	-5.0
Amount	266 168	214 226	162 506	264 641	231 772	-12.4

Footnotes at end of table



**Table A--Selected Income and Tax Items for Selected Years, 1989-1993, in Current and Constant 1990 Dollars--Continued<sup>1</sup>**

[All figures are estimates based on samples--money amounts are in thousands of dollars]

Item	Constant 1990 dollars <sup>2</sup>					Percent change, 1992 to 1993
	1989	1990	1991	1992	1993	
	(7)	(8)	(9)	(10)	(11)	(12)
Foreign tax credit						
Number of returns	641,557	772,143	874,583	1,068,776	1,292,596	20.9
Amount	1,382,236	1,682,307	1,750,800	1,907,992	2,005,303	5.1
General business credit						
Number of returns	332,419	262,573	259,625	252,151	255,132	1.2
Amount	625,071	616,288	501,446	535,539	522,879	-2.4
Total credits <sup>3</sup>						
Number of returns	7,363,358	7,547,409	7,360,137	7,627,557	7,928,776	3.9
Amount	5,006,961	5,214,375	4,994,576	5,303,150	5,297,009	-0.1
Income tax less credits <sup>4</sup>						
Number of returns	91,654,173	92,523,796	92,088,147	90,075,274	90,175,136	0.1
Amount	456,784,544	447,913,204	431,187,222	444,492,631	454,824,115	2.3
Self-employment tax						
Number of returns	11,587,550	11,615,984	12,084,845	12,243,336	12,501,349	2.1
Amount	19,392,177	20,859,584	21,082,341	21,579,527	21,477,049	-0.5
Alternative minimum tax						
Number of returns	117,483	132,103	243,672	287,183	334,615	16.5
Amount	875,671	830,313	1,164,516	1,264,737	1,856,049	46.8
Recapture taxes						
Number of returns	121,380	50,739	11,500	4,433	9,699	118.8
Amount	96,531	66,023	25,869	25,706	27,137	5.6
Social security-Medicare tax on tip income not reported						
Number of returns	158,652	227,866	279,781	306,218	280,979	-8.2
Amount	21,998	32,854	43,580	62,887	33,790	-46.3
Tax on qualified retirement plans						
Number of returns	2,080,968	2,442,179	3,029,160	3,045,980	2,673,956	-12.2
Amount	1,028,000	1,195,718	1,384,242	1,420,911	1,259,401	-11.4
Advanced earned income credit payments						
Number of returns	6,336	8,009	26,086	27,599	35,196	27.5
Amount	1,746	2,367	6,471	14,349	9,327	-35.0
Total tax liability <sup>1,3</sup>						
Number of returns	94,011,751	95,103,483	94,848,722	93,088,694	93,330,455	0.3
Amount	478,222,707	470,909,018	454,902,169	468,867,665	479,501,262	2.3
Income tax withheld						
Number of returns	95,828,144	97,747,178	98,755,763	97,535,602	98,688,932	1.2
Amount	381,881,346	386,525,674	381,579,509	379,742,416	385,538,184	1.5
Estimated tax payments						
Number of returns	12,660,900	12,805,826	12,658,218	12,783,008	12,379,549	-3.2
Amount	92,843,883	91,607,397	88,845,056	106,008,739	105,177,541	-0.8
Earned income credit <sup>5</sup>						
Number of returns	11,695,876	12,554,681	13,664,555	14,096,575	15,117,389	7.2
Amount	6,929,042	7,511,502	10,657,383	12,141,582	14,047,705	15.7
Payment with an extension request						
Number of returns	1,286,619	1,304,663	1,113,929	1,152,117	1,167,281	1.3
Amount	18,352,365	16,704,169	13,976,592	9,271,100	10,696,207	15.4
Excess social security tax withheld						
Number of returns	932,845	931,283	807,036	932,687	897,355	-3.8
Amount	889,603	905,327	739,738	788,607	836,614	6.1
Other payments						
Form 2439						
Number of returns	78,141	47,799	47,368	33,198	51,004	53.6
Amount	50,276	33,975	54,043	101,596	57,773	-43.1
Form 4136						
Number of returns	751,328	682,348	642,657	638,306	584,651	-8.4
Amount	149,396	145,124	143,896	159,409	140,433	-11.9
Total payments <sup>1,4</sup>						
Number of returns	104,335,240	106,138,534	106,827,617	106,046,359	107,125,726	1.0
Amount	501,116,991	503,463,897	495,996,218	508,213,449	523,959,703	3.1
Overpayment, total						
Number of returns	80,908,202	83,507,580	85,564,104	80,991,052	82,403,149	1.7
Amount	85,618,790	88,479,352	91,429,263	85,785,583	89,398,776	4.2
Overpayment refunded						
Number of returns	78,271,544	80,514,484	82,402,017	77,840,969	79,275,446	1.8
Amount	75,590,182	78,103,385	80,655,656	73,513,085	76,651,780	4.3
Refund credited to next year						
Number of returns	3,753,154	4,394,058	4,643,125	4,863,373	4,624,588	-4.9
Amount	10,028,608	10,375,966	10,773,607	12,272,499	12,746,996	3.9
Tax due at time of filing						
Number of returns	28,044,448	26,986,948	25,567,640	29,035,574	28,637,871	-1.4
Amount	63,389,808	56,561,150	50,908,096	46,981,716	45,507,143	-3.1
Tax penalty						
Number of returns	3,569,721	3,792,027	3,798,637	4,555,184	4,972,115	9.2
Amount	665,301	636,676	572,882	541,916	566,808	4.6

<sup>1</sup> All items correspond to the Form 1040 line items. Therefore, some may differ from the SOI items shown in the Basic Tables in Section 3.<sup>2</sup> Total credits includes the values for mortgage interest tax credit and "other credits" not tabulated here.<sup>3</sup> Total tax liability includes the values for "other taxes" not tabulated here.<sup>4</sup> Total payments includes the value for the deferral of additional 1993 taxes; however, this is a value for 1993 only and is not included in table A. The value can be found in table 3.3.<sup>5</sup> Inflation-adjusted data were calculated using the consumer price index in the "Economic Report of the President," February 1995, Table B-59, based on 1990=100.

1993 CPI-U = 144.5, 1992 CPI-U = 140.3, 1991 CPI-U = 136.

na Not applicable.

**Figure 1--General Filing Requirements**

Marital Status	Filing Status	Age	Gross Income
Single (including divorced and legally separated)	Single	under 65	\$6,050
		65 or older	\$6,950
	Head of household	under 65	\$7,800
		65 or older	\$8,700
Married with a child and living apart from spouse during the last six months of 1993	Head of household	under 65	\$7,800
		65 or older	\$8,700
Married and living with spouse at the end of 1993 (or on the date spouse died)	Married, joint return	under 65 (both spouses)	\$10,900
		65 or older (one spouse)	\$11,600
		65 or older (both spouses)	\$12,300
	Married, separate return	any age	\$2,350
Married, not living with spouse at the end of 1993 (or on the date spouse died)	Married, joint or separate return	any age	\$2,350
Widowed in 1991 or 1992 and not remarried in 1993	Single	under 65	\$6,050
		65 or older	\$6,950
	Head of household	under 65	\$7,800
		65 or older	\$8,700
	Qualifying widow(er) with dependent child	under 65	\$8,550
		65 or older	\$9,250

## Requirements for Filing

The filing requirements for Tax Year 1993 were based on gross income, marital status, age, and, to a lesser extent, dependency and blindness. Gross income included all income received in the form of money, property, and services that was not expressly exempt from tax. Generally, a citizen or resident of the United States was required to file a tax return if gross income for the year was at least as much as the amount shown for the appropriate filing status in Figure 1. If the taxpayer could be claimed as a dependent by another person (such as a parent), Figure 2 was used to determine the necessity for filing.

In addition to the general filing requirements, an individual was obligated to file a return for Tax

Year 1993 if he or she:

1. was liable for any of the following taxes:

- social security or Medicare tax on unreported tip income;
- uncollected social security, Medicare, or railroad retirement tax on reported tip income or group-term life insurance;
- alternative minimum tax;
- tax on an individual retirement arrangement (IRA) or a qualified retirement plan;
- tax from the recapture of investment credit or low-income housing credit;
- recapture tax on the disposition of a home purchased with a federally-subsidized mortgage.

Figure 2.-Filing Requirements for Children and Other Dependents		
<p>If someone (such as a parent) can claim the individual as a dependent, and any of the four conditions listed below applies, he or she must file a return</p> <p>In this chart unearned income includes taxable interest and dividends. Earned income includes wages, tips, and taxable scholarship and fellowship grants</p> <p><b>Caution:</b> If an individual's gross income was \$2,350 or more, he or she generally could not be claimed as a dependent unless the individual was under age 19 or under age 24 and a student</p>		
1. Single dependents under 65 must file a return if-		
Unearned income was:	and	The total of that income plus earned income was:
\$1 or more		more than \$600
\$0		more than \$3,700
2. Single dependents 65 or older or blind must file a return if-		
<ul style="list-style-type: none"><li>• Earned income was more than \$4,600 (\$5,500 if 65 or older and blind), or</li><li>• Unearned income was more than \$1,500 (\$2,400 if 65 or older and blind), or</li><li>• Gross income was more than the total of earned income (up to \$3,700) or \$600, whichever is larger, plus \$900 (\$1,800 if 65 or older and blind)</li></ul>		
3. Married dependents under 65 must file a return if-		
<ul style="list-style-type: none"><li>• Earned income was more than \$3,100, or</li><li>• Unearned income was more than \$0 and gross income was more than \$600, or</li><li>• Gross income was at least \$5 and spouse files a separate return on Form 1040 and itemizes deductions.</li></ul>		
4. Married dependents 65 or older or blind must file a return if-		
<ul style="list-style-type: none"><li>• Earned income was more than \$3,800 (\$4,500 if 65 or older and blind), or</li><li>• Unearned was more than \$1,300 (\$2,000 if 65 or older and blind), or</li><li>• Gross income was more than the total of earned income (up to \$3,100) or \$600, whichever is larger, plus \$700 (\$1,400 if 65 or older and blind), or</li><li>• Gross income was at least \$5 and spouse files a separate return on Form 1040 and itemizes deductions.</li></ul>		

- 2. received any advance earned income credit (AEIC) payments.
  - 3. had net earnings from self-employment of at least \$400; and
  - 4. had wages of \$108.28 or more from a church or qualified church-controlled organization that was exempt from employer social security taxes.
- Data shown in this report include individuals who were not required to file tax returns, but did so for any of a number of reasons. For example, an

individual might have filed a return to obtain a refund of tax withheld, or to take advantage of the earned income credit.

Changes in Law

Major changes in effect for Tax Year 1993 which influenced the Statistics of Income data are listed below. Section 4, Explanation of Terms, provides more detailed explanations and definitions of the terms used in this report.

## Tax Rates

Two new tax brackets of 36 and 39.6 percent were created in August 1993. The new tax rates applied to all of Tax Year 1993. For 1992, there were only three rates: 15, 28 and 31 percent.

## Alternative Minimum Tax

The basic alternative minimum tax rate increased from 24 to 26 percent for 1993. Alternative minimum taxable income in excess of the first \$175,000 (\$87,500 if married filing separately) was taxed at a new rate of 28 percent. The maximum rate for alternative minimum taxable income for 1992 was 24 percent.

## Deferral of Additional 1993 Taxes

Taxpayers who owed additional 1993 taxes due to the retroactive tax rate increases were permitted the option of deferring payment of two-thirds of the tax owed that was in excess of the tax that would have been owed at the 31 percent rate.

## Earned Income Credit

If a taxpayer's "earned income" and adjusted gross income for 1993 were both less than \$23,050, and a qualifying child lived with him or her, the taxpayer may have been allowed to claim the earned income credit. The income eligibility level, which was \$22,370 for 1992, was adjusted to reflect inflation.

The basic credit for 1993 could be as much as \$1,434 for one qualifying child, and as much as \$1,511 for two or more qualifying children, compared to \$1,324 and \$1,384, respectively, for 1992. The maximum amount of the health insurance credit was \$465, an increase of \$14 over 1992. The maximum amount of the extra credit for a child born in 1993 was \$388, compared to \$376 for 1992.

## Exemption Amount

Indexing for inflation allowed a taxpayer to claim a \$2,350 deduction for each exemption to which he or she was entitled for 1993, an increase

over the \$2,300 allowed for 1992. The AGI threshold for the limitation of exemption amounts was also indexed for inflation, increasing from \$105,250 to \$108,450 for single filers; \$157,900 to \$162,700 for married persons filing jointly and surviving spouses; \$131,550 to \$135,600 for heads of household; and \$78,950 to \$81,350 for married persons filing separately. The phaseout of the deduction for exemptions was completed at AGI levels above \$230,950 for single filers; \$285,200 for married persons filing jointly and surviving spouses; \$258,100 for heads of household; and \$142,600 for married persons filing separately. Above these levels, no deduction for exemptions was allowed.

## Itemized Deductions

If a taxpayer's AGI was greater than \$108,450 (\$54,225 if married filing separately), his or her itemized deductions may have been limited; the threshold was increased from \$105,250 (\$52,625) for 1992, as a result of inflation indexing. The limitation did not apply to deductions for medical and dental expenses, investment interest expenses, casualty or theft losses, and gambling losses; all other deductions were subject to the limitation. To arrive at allowable itemized deductions, total itemized deductions were reduced by the smaller of: (a) 80 percent of the non-exempt deductions, or (b) 3 percent of the amount of AGI in excess of the limitation threshold.

## Self-Employed Health Insurance Deduction

The Omnibus Budget Reconciliation Act of 1993 extended the provision that allowed self-employed persons, or owners of more than 2 percent of the outstanding stock of an S corporation, to deduct, in the calculation of AGI, up to 25 percent of the amount paid for health insurance for themselves and their families. For 1992, taxpayers had to file an amended return if they wished to take advantage of the extension of the provision which retroactively included the period from July 1, 1992 through December 31, 1993, but amended returns were not reflected in the 1992 estimates.

Self-employment Tax

The ceilings on taxable “self-employment income” were raised for 1993, to \$57,600 for self-employment tax, and \$135,000 for Medicare tax. The limits were \$55,500 and \$130,200, respectively, for 1992. (Self-employment taxes and Medicare taxes are reflected in the statistics for “total tax liability.”)

Standard Deduction

The standard deduction increased for 1993 as a result of inflation indexing. For single filers, the standard deduction rose from \$3,600 to \$3,700; for married persons filing jointly or surviving spouses, from \$6,000 to \$6,200; for married persons filing separately, from \$3,000 to \$3,100; and for heads of household, from \$5,250 to \$5,450. Taxpayers who were age 65 or over or blind could claim an additional standard deduction amount of \$700 or \$900 depending on marital status.

The 1979 Income Concept  
A Retrospective Income Definition

In order to analyze changes in income and taxes over a period of years, a consistent definition of income must be used. The income concept available from Federal income tax returns, AGI, was designed to facilitate tax administration, and its definition has changed to reflect modifications to the Internal Revenue Code. Tax laws of the 1980’s (the Economic Recovery Tax Act of 1981, the Tax Equity and Fiscal Responsibility Act of 1982, the Tax Reform Act of 1984, and the Tax Reform Act of 1986) made significant changes to the components of AGI, which made it more difficult to use AGI for accurate comparisons of income from year to year. For this reason, it was decided to develop an income definition that would be applicable over several years, and allow comparisons both before and after the major tax legislation of the 1980’s.

The result was a retrospective income definition known as the 1979 Income Concept, reflecting a base period from 1979 through 1986. It was calculated using only data available from individual

Figure 3.-Calculation of the 1979 Income Concept for 1993

1979 Total Income Concept=
Salaries and wages <sup>1</sup>
plus (+):
• interest <sup>1</sup>
• dividends <sup>1</sup>
• alimony received <sup>1</sup>
• capital gains reported on Schedule D, and allowable losses <sup>1</sup>
• other gains or losses (Form 4797) <sup>1</sup>
• net business income or loss <sup>1</sup>
• net farm income or loss <sup>1</sup>
• net royalty income or loss <sup>1</sup>
• net partnership income or loss <sup>1</sup>
• net subchapter S corporation income or loss <sup>1</sup>
• net farm rental income or loss <sup>1</sup>
• net estate and trust income or loss <sup>1</sup>
• unemployment compensation <sup>1</sup>
• depreciation in excess of straight-line depreciation <sup>2</sup>
• total pension income <sup>2</sup>
• other net income <sup>1</sup>
minus (-):
• disallowed passive losses <sup>2</sup>
• moving expenses <sup>3</sup>
• alimony <sup>1</sup>

<sup>1</sup> Included in AGI for Tax Year 1993.  
<sup>2</sup> Not fully included in AGI for Tax Year 1993  
<sup>3</sup> Not included in AGI for Tax Year 1993.

income tax returns. By using the same income items in the calculation each year, its definition was consistent throughout the base years. In addition, this retrospective income definition could be used in future years to compare income by continuing to include the same components that were common to all years [1].

The calculation of the 1979 Income Concept is shown in Figure 3. Several items partially excluded from AGI for the base years were fully in-

**Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 1993**

[All figures are estimates based on samples--numbers of returns are in thousands and money amounts are in millions of dollars]

Size of income	Income				Salaries and wages			
	1993 Adjusted Gross Income		1979 Income Concept		1993 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>All returns, total...</b>	<b>114,602</b>	<b>3,723,340</b>	<b>114,602</b>	<b>3,794,015</b>	<b>98,003</b>	<b>2,892,120</b>	<b>98,003</b>	<b>2,892,120</b>
Under \$10,000	30,498	95,486	30,047	90,374	23,820	119,458	23,626	115,375
\$10,000 under \$20,000	24,840	365,691	24,820	365,347	20,344	275,313	20,251	274,895
\$20,000 under \$30,000	17,258	425,177	17,642	435,223	15,288	347,059	15,429	350,608
\$30,000 under \$40,000	12,358	429,243	12,594	437,339	11,319	362,267	11,526	368,819
\$40,000 under \$50,000	9,072	405,366	8,860	395,761	8,324	338,642	8,164	334,410
\$50,000 under \$60,000	6,302	344,934	6,180	338,017	5,800	288,521	5,778	287,893
\$60,000 under \$70,000	4,408	285,011	4,349	280,949	4,132	241,299	4,047	237,698
\$70,000 under \$80,000	2,835	211,758	2,817	210,380	2,640	176,803	2,640	175,885
\$80,000 under \$90,000	1,782	151,097	1,746	148,092	1,658	123,287	1,619	119,101
\$90,000 under \$100,000	1,147	108,537	1,159	109,685	1,051	86,896	1,075	87,655
\$100,000 under \$125,000	1,623	179,801	1,654	183,136	1,482	137,803	1,505	135,929
\$125,000 under \$150,000	738	100,486	789	107,421	656	70,323	694	71,983
\$150,000 under \$175,000	452	72,870	496	80,145	386	47,795	421	48,961
\$175,000 under \$200,000	295	54,882	314	58,671	254	35,634	269	35,293
\$200,000 under \$300,000	502	120,552	562	134,883	431	74,447	473	75,321
\$300,000 under \$400,000	187	64,198	227	77,779	160	37,711	192	40,209
\$400,000 under \$500,000	97	43,258	110	48,850	83	24,306	94	25,086
\$500,000 under \$1,000,000	141	94,354	163	109,716	118	47,823	137	49,069
\$1,000,000 or more	66	170,639	72	182,247	57	56,733	62	57,929
Size of income	Taxable interest received				Dividends in AGI		Dividends received	
	1993 Adjusted Gross Income		1979 Income Concept		1993 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
<b>All returns, total...</b>	<b>65,233</b>	<b>131,141</b>	<b>65,233</b>	<b>131,141</b>	<b>24,691</b>	<b>79,729</b>	<b>24,691</b>	<b>79,729</b>
Under \$10,000	11,127	13,382	10,810	13,261	3,448	4,387	3,295	4,379
\$10,000 under \$20,000	10,899	18,570	10,788	18,719	3,358	6,244	3,319	6,340
\$20,000 under \$30,000	9,448	12,928	9,736	14,178	2,949	5,750	3,148	6,878
\$30,000 under \$40,000	8,401	10,771	8,631	11,839	2,803	5,772	2,844	5,846
\$40,000 under \$50,000	6,985	10,058	6,853	9,454	2,571	5,680	2,505	5,513
\$50,000 under \$60,000	5,236	7,445	5,088	6,837	2,107	4,666	2,031	4,231
\$60,000 under \$70,000	3,885	6,310	3,838	5,927	1,750	4,284	1,720	4,416
\$70,000 under \$80,000	2,569	4,833	2,526	4,598	1,292	3,839	1,268	3,483
\$80,000 under \$90,000	1,642	4,053	1,626	3,939	880	2,867	856	2,390
\$90,000 under \$100,000	1,078	3,140	1,097	2,675	665	2,137	647	2,225
\$100,000 under \$125,000	1,548	4,837	1,580	4,632	1,010	4,263	1,021	4,031
\$125,000 under \$150,000	710	3,466	755	3,599	489	3,158	513	3,131
\$150,000 under \$175,000	438	2,797	483	2,815	335	2,214	368	2,335
\$175,000 under \$200,000	288	2,164	306	2,081	221	1,703	240	1,615
\$200,000 under \$300,000	491	4,907	550	5,052	389	4,575	426	4,499
\$300,000 under \$400,000	184	2,929	223	3,015	153	2,438	185	2,606
\$400,000 under \$500,000	97	2,099	109	2,071	86	1,932	93	1,902
\$500,000 under \$1,000,000	140	5,092	162	5,165	124	4,173	145	4,225
\$1,000,000 or more	66	11,361	72	11,281	61	9,648	67	9,681
Size of income	Business or profession net income less loss				Sales of capital assets			
	1993 Adjusted Gross Income		1979 Income Concept		1993 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
<b>All returns, total...</b>	<b>15,633</b>	<b>155,705</b>	<b>15,633</b>	<b>155,705</b>	<b>18,408</b>	<b>144,172</b>	<b>18,408</b>	<b>144,172</b>
Under \$10,000	3,238	4,513	3,078	3,035	2,612	7,091	2,498	7,482
\$10,000 under \$20,000	2,686	15,579	2,642	13,974	2,347	3,662	2,332	3,611
\$20,000 under \$30,000	2,115	13,331	2,180	12,956	2,086	4,081	2,210	4,307
\$30,000 under \$40,000	1,836	12,184	1,861	11,796	2,003	4,186	2,062	5,131
\$40,000 under \$50,000	1,516	11,172	1,479	10,404	1,737	5,027	1,675	4,748
\$50,000 under \$60,000	1,093	10,105	1,116	9,455	1,538	4,369	1,489	3,884
\$60,000 under \$70,000	828	9,396	832	10,117	1,293	4,312	1,280	3,998
\$70,000 under \$80,000	568	7,577	562	7,182	1,008	4,356	942	4,044
\$80,000 under \$90,000	354	6,376	353	5,895	684	3,718	659	3,482
\$90,000 under \$100,000	270	6,148	286	6,147	522	2,932	501	3,015
\$100,000 under \$125,000	405	12,079	411	12,040	838	6,814	868	6,652
\$125,000 under \$150,000	212	8,434	223	8,769	437	5,465	468	5,690
\$150,000 under \$175,000	133	6,511	155	7,682	305	4,689	334	4,591
\$175,000 under \$200,000	92	5,474	96	5,149	208	3,297	210	3,019
\$200,000 under \$300,000	151	10,462	178	12,586	372	8,878	405	8,817
\$300,000 under \$400,000	53	4,772	67	6,126	153	6,350	181	6,636
\$400,000 under \$500,000	27	2,631	32	2,803	82	4,899	89	4,923
\$500,000 under \$1,000,000	39	4,921	43	5,409	124	13,457	138	13,352
\$1,000,000 or more	18	4,038	20	4,180	62	46,589	67	46,791

Footnotes at end of table

**Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 1993--Continued**

[All figures are estimates based on samples--numbers of returns are in thousands and money amounts are in millions of dollars]

Size of income	Rents, royalties, and farm rental net income less loss				Partnership and S corporation net income less loss			
	1993 Adjusted Gross Income		1979 Income Concept		1993 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)
<b>All returns, total..</b>	<b>10,018</b>	<b>13,410</b>	<b>10,018</b>	<b>13,410</b>	<b>5,514</b>	<b>92,868</b>	<b>5,514</b>	<b>92,868</b>
Under \$10 000	1 315	-1 652	1,264	-1 666	587	-14,987	576	-15,298
\$10 000 under \$20 000	1 436	1,005	1,408	890	530	51	526	-68
\$20 000 under \$30 000	1 237	551	1,287	580	529	1,131	524	895
\$30 000 under \$40 000	1,225	-58	1,280	217	490	1,238	530	1,198
\$40 000 under \$50 000	1,039	233	1,022	247	490	1,757	472	1,754
\$50 000 under \$60 000	892	117	852	3	416	2,126	397	2,439
\$60 000 under \$70 000	654	-81	623	-184	389	2,592	366	1,828
\$70 000 under \$80 000	465	127	457	361	249	2,086	266	2,086
\$80 000 under \$90 000	336	254	331	173	251	2,061	230	2,490
\$90 000 under \$100 000	269	158	275	-90	172	1,858	158	1,665
\$100 000 under \$125 000	417	712	419	916	355	5,556	354	4,750
\$125 000 under \$150 000	210	921	226	946	208	4,578	225	4,886
\$150 000 under \$175 000	101	825	117	985	157	4,942	163	4,014
\$175 000 under \$200 000	74	977	75	709	118	4,218	125	4,669
\$200 000 under \$300 000	156	2 305	171	2,376	244	11,760	250	11,902
\$300 000 under \$400 000	65	1,490	75	1,462	112	6,936	125	7,839
\$400 000 under \$500 000	37	877	38	858	63	5,712	66	5,712
\$500 000 under \$1 000 000	58	2 034	64	2,006	100	14,344	106	15,039
\$1 000 000 or more	32	2 614	34	2,621	54	34,908	56	35 069

Size of income	Nondeductible passive losses				Estate and trust net income less loss			
	1993 Adjusted Gross Income		1979 Income Concept		1993 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
<b>All returns, total.....</b>	<b>1,349</b>	<b>12,661</b>	<b>1,349</b>	<b>12,661</b>	<b>484</b>	<b>4,564</b>	<b>484</b>	<b>4,564</b>
Under \$10,000	100	3,133	119	4,924	72	32	72	35
\$10 000 under \$20 000	97	387	97	295	61	109	57	180
\$20 000 under \$30 000	93	342	107	302	43	167	49	224
\$30 000 under \$40 000	89	262	88	326	55	187	46	140
\$40 000 under \$50 000	104	299	103	218	40	242	49	277
\$50 000 under \$60 000	73	355	61	173	24	151	15	93
\$60 000 under \$70 000	76	284	71	197	23	156	22	184
\$70 000 under \$80 000	70	303	64	242	24	168	24	82
\$80 000 under \$90 000	47	183	45	200	25	89	26	84
\$90 000 under \$100 000	55	211	53	246	9	113	11	90
\$100 000 under \$125 000	97	601	95	512	26	148	28	173
\$125 000 under \$150 000	78	597	78	542	16	251	15	247
\$150 000 under \$175 000	85	611	81	523	10	120	9	122
\$175 000 under \$200 000	62	543	55	449	9	96	10	107
\$200 000 under \$300 000	102	1,348	100	961	19	336	19	313
\$300 000 under \$400 000	44	537	48	560	9	232	10	242
\$400 000 under \$500 000	26	405	26	355	4	102	5	103
\$500 000 under \$1 000 000	36	941	40	693	9	539	10	520
\$1 000 000 or more	18	1,319	19	943	6	1,328	7	1,349

Size of income	Pensions and annuities in AGI <sup>1</sup>		Pensions and annuities <sup>1</sup>		Total statutory adjustments			
	1993 Adjusted Gross Income		1979 Income Concept		1993 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)
<b>All returns, total.....</b>	<b>19,535</b>	<b>221,095</b>	<b>21,060</b>	<b>319,225</b>	<b>17,180</b>	<b>36,624</b>	<b>10,315</b>	<b>37,437</b>
Under \$10,000	2,941	12,629	2,842	12,618	2,939	1,892	198	1,123
\$10 000 under \$20 000	4,938	39 880	4,994	40 775	3,021	3,354	641	2,594
\$20 000 under \$30 000	3,203	35 472	3,577	40,993	2 689	3,802	1,096	3,616
\$30 000 under \$40 000	2,292	26,527	2,518	31 400	2,170	3,647	1,637	4,983
\$40 000 under \$50 000	1,794	24,878	1,833	27,801	1,732	2,945	1,526	4,013
\$50 000 under \$60 000	1,438	22,105	1,450	23,321	1,059	2,277	1,414	4,223
\$60 000 under \$70 000	912	13 422	1,059	17 089	836	2,168	1,132	3,254
\$70 000 under \$80 000	546	9 957	655	13 116	601	1,724	760	2,504
\$80 000 under \$90 000	359	7,123	459	10,640	387	1,390	464	1,601
\$90 000 under \$100 000	230	4 773	286	6 790	280	1 268	318	1,434
\$100 000 under \$125 000	361	7,550	503	14,664	481	2,568	469	2,281
\$125 000 under \$150 000	168	4 095	240	8 829	267	1,710	220	1,426
\$150 000 under \$175 000	97	3,348	163	8 848	169	1,443	124	850
\$175 000 under \$200 000	59	1,643	101	6,347	122	1,200	82	594
\$200 000 under \$300 000	103	3 409	185	14,453	210	2,335	125	1,196
\$300 000 under \$400 000	38	1 393	82	9 771	76	964	52	599
\$400 000 under \$500 000	17	621	35	5,468	44	599	19	267
\$500 000 under \$1 000 000	27	1 414	57	14 656	63	896	28	501
\$1 000 000 or more	12	857	23	11,647	31	442	10	379

Footnotes at end of table

**Table B--All Returns: Selected Income and Tax Items, by Size of Adjusted Gross Income and by 1979 Income Concept, 1993--Continued**

[All figures are estimates based on samples--numbers of returns are in thousands and money amounts are in millions of dollars]

Size of income	Total itemized deductions				Taxable income			
	1993 Adjusted Gross Income		1979 Income Concept		1993 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
<b>All returns, total.....</b>	<b>32,821</b>	<b>490,404</b>	<b>32,802</b>	<b>466,535</b>	<b>90,831</b>	<b>2,453,543</b>	<b>90,831</b>	<b>2,453,543</b>
Under \$10,000	782	8,406	793	8,126	10,816	17,864	10,720	17,927
\$10,000 under \$20,000	2,305	22,416	2,342	21,400	21,153	134,296	20,947	132,949
\$20,000 under \$30,000	3,562	33,757	3,713	33,421	16,985	238,451	17,311	243,932
\$30,000 under \$40,000	4,539	46,551	4,655	45,321	12,298	272,829	12,504	279,914
\$40,000 under \$50,000	4,952	55,387	4,723	50,731	9,046	269,807	8,817	265,378
\$50,000 under \$60,000	4,274	53,385	4,157	48,721	6,285	237,322	6,154	232,506
\$60,000 under \$70,000	3,489	48,400	3,419	45,735	4,397	200,380	4,321	196,647
\$70,000 under \$80,000	2,403	37,277	2,364	34,878	2,835	151,674	2,805	148,768
\$80,000 under \$90,000	1,580	27,060	1,519	24,755	1,778	110,658	1,734	105,947
\$90,000 under \$100,000	1,073	20,571	1,073	19,543	1,143	79,632	1,152	78,773
\$100,000 under \$125,000	1,514	32,988	1,508	30,430	1,622	135,043	1,642	132,523
\$125,000 under \$150,000	695	17,765	722	17,221	737	77,425	785	79,037
\$150,000 under \$175,000	428	12,830	467	12,437	451	56,937	494	58,046
\$175,000 under \$200,000	283	9,145	291	8,801	295	44,004	314	43,031
\$200,000 under \$300,000	483	18,802	527	18,598	501	100,425	559	102,369
\$300,000 under \$400,000	176	8,886	210	9,440	187	55,274	226	59,535
\$400,000 under \$500,000	92	5,549	102	5,516	97	37,699	109	38,455
\$500,000 under \$1,000,000	130	11,419	150	11,650	141	82,915	163	85,090
\$1,000,000 or more	62	19,808	68	19,814	66	150,907	72	152,716

Size of income	Total tax credits				Total income tax			
	1993 Adjusted Gross Income		1979 Income Concept		1993 Adjusted Gross Income		1979 Income Concept	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)
<b>All returns, total.....</b>	<b>13,222</b>	<b>8,159</b>	<b>13,222</b>	<b>8,159</b>	<b>86,435</b>	<b>502,788</b>	<b>86,435</b>	<b>502,788</b>
Under \$10,000	208	22	195	26	10,621	2,852	10,529	2,911
\$10,000 under \$20,000	5,299	2,386	5,236	2,345	17,152	17,854	16,983	17,690
\$20,000 under \$30,000	2,439	939	2,539	979	16,809	35,040	17,102	35,895
\$30,000 under \$40,000	1,079	421	1,098	454	12,285	43,256	12,493	44,403
\$40,000 under \$50,000	1,042	480	1,017	430	9,037	43,496	8,807	42,921
\$50,000 under \$60,000	808	412	776	394	6,283	39,687	6,153	39,049
\$60,000 under \$70,000	668	349	646	332	4,395	36,167	4,319	35,660
\$70,000 under \$80,000	397	239	407	244	2,834	29,501	2,800	28,896
\$80,000 under \$90,000	285	192	277	136	1,779	22,774	1,733	21,756
\$90,000 under \$100,000	173	118	181	94	1,146	17,005	1,151	16,803
\$100,000 under \$125,000	264	224	251	181	1,621	30,566	1,642	29,910
\$125,000 under \$150,000	120	140	131	136	737	18,730	784	18,997
\$150,000 under \$175,000	83	141	89	132	451	14,352	495	14,444
\$175,000 under \$200,000	65	128	67	129	295	11,637	313	11,235
\$200,000 under \$300,000	128	314	133	343	501	28,711	559	28,881
\$300,000 under \$400,000	51	188	59	248	187	17,269	226	18,281
\$400,000 under \$500,000	31	122	35	144	97	12,300	110	12,411
\$500,000 under \$1,000,000	51	400	54	440	141	28,345	163	28,854
\$1,000,000 or more	31	943	32	970	66	53,246	72	53,790

\* Individual Retirement Arrangements are included in the calculation of "Pensions and annuities."

NOTE: Detail may not add to totals because of rounding.

cluded in this new income measure, the largest of which was capital gains. The full amount of all capital gains, as well as all dividends and unemployment compensation, was included in the income calculation. Total pensions, annuities, IRA distributions, and roll-overs were added, including the non-taxable portions that were excluded from AGI. Social security benefits were omitted because they were not reported on tax returns until 1984. Also, any depreciation in excess of straight-line depreciation, which was subtracted in computing AGI, was added back.

Deductions that could be subtracted in the calculation of the 1979 Income Concept were limited to employee business expenses, alimony paid, and moving expenses. These same items were also subtracted in computing AGI until 1987 when unreimbursed business expenses and moving expenses were changed from adjustments to itemized deductions. The amounts reported for these two expenses by taxpayers who itemized deductions were subtracted in the calculation of the 1979 Income Concept. Taxpayers who did not itemize deductions, however, could not claim either of these two



**Figure 4--Total Income Tax as a Percentage of Adjusted Gross Income and the 1979 Income Concept, 1986-1993**

Size of 1993 AGI	Total income tax as a percentage of adjusted gross income							
	1986	1987	1988	1989	1990	1991	1992	1993
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>All returns, total.....</b>	<b>14.8</b>	<b>13.3</b>	<b>13.4</b>	<b>13.3</b>	<b>13.1</b>	<b>12.9</b>	<b>13.1</b>	<b>13.5</b>
Under \$10,000 .....	4.3	4.0	4.0	3.8	3.7	3.5	3.2	3.0
\$10,000 under \$20,000 .....	7.8	6.8	6.5	6.4	6.1	5.5	5.1	4.9
\$20,000 under \$30,000 .....	10.6	9.4	9.3	9.3	9.1	8.7	8.4	8.2
\$30,000 under \$40,000 .....	12.2	10.6	10.9	10.9	10.6	10.5	10.2	10.1
\$40,000 under \$50,000 .....	13.8	11.8	11.6	11.5	11.4	11.0	10.8	10.7
\$50,000 under \$60,000 .....	15.5	13.5	13.2	12.9	12.4	12.1	11.6	11.5
\$60,000 under \$70,000 .....	16.9	15.1	14.5	14.2	13.8	13.2	12.9	12.7
\$70,000 under \$80,000 .....	18.7	16.5	15.6	15.3	14.9	14.4	14.0	13.9
\$80,000 under \$90,000 .....	19.9	17.8	16.6	16.2	15.8	15.4	15.0	15.1
\$90,000 under \$100,000 .....	20.8	18.8	17.4	17.3	16.6	16.0	15.9	15.7
\$100,000 under \$125,000 .....	23.1	20.1	18.8	18.4	17.5	17.3	16.9	17.0
\$125,000 under \$150,000 .....	25.2	21.8	20.3	19.8	19.2	18.6	18.7	18.6
\$150,000 under \$175,000 .....	28.0	23.0	21.6	21.1	20.4	19.8	19.6	19.7
\$175,000 under \$200,000 .....	29.3	23.9	22.5	21.8	21.1	21.0	20.7	21.2
\$200,000 under \$300,000 .....	31.1	25.8	23.7	22.8	22.6	22.7	22.9	23.8
\$300,000 under \$400,000 .....	33.7	27.0	24.0	23.6	23.7	24.3	24.4	26.9
\$400,000 under \$500,000 .....	36.2	28.2	24.1	23.9	23.6	24.9	25.3	28.4
\$500,000 under \$1,000,000 .....	38.4	29.0	24.6	24.0	24.0	25.7	26.0	30.0
\$1,000,000 or more .....	40.2	28.6	25.0	24.2	24.1	26.2	26.8	31.2

Size of 1993 AGI	Total income tax as a percentage of 1979 Income Concept							
	1986	1987	1988	1989	1990	1991	1992	1993
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
<b>All returns, total.....</b>	<b>13.3</b>	<b>13.1</b>	<b>13.3</b>	<b>13.2</b>	<b>13.0</b>	<b>12.7</b>	<b>12.8</b>	<b>13.3</b>
Under \$10,000 .....	4.9	4.2	4.4	4.3	4.3	4.0	3.5	3.2
\$10,000 under \$20,000 .....	7.6	6.7	6.5	6.4	6.1	5.5	5.1	4.8
\$20,000 under \$30,000 .....	10.0	9.3	9.3	9.3	9.1	8.7	8.3	8.2
\$30,000 under \$40,000 .....	11.6	10.7	10.7	10.9	10.7	10.5	10.2	10.2
\$40,000 under \$50,000 .....	12.6	11.7	11.7	11.5	11.5	11.1	10.9	10.8
\$50,000 under \$60,000 .....	13.8	13.4	13.2	12.9	12.5	12.0	11.6	11.6
\$60,000 under \$70,000 .....	14.9	15.0	14.5	14.2	13.8	13.2	12.9	12.7
\$70,000 under \$80,000 .....	15.8	16.2	15.4	15.2	14.6	14.2	13.7	13.7
\$80,000 under \$90,000 .....	16.7	17.5	16.1	16.2	15.5	15.1	14.6	14.7
\$90,000 under \$100,000 .....	16.8	18.1	17.1	16.8	16.1	15.5	15.2	15.3
\$100,000 under \$125,000 .....	18.3	19.3	18.0	17.7	16.9	16.6	16.2	16.3
\$125,000 under \$150,000 .....	19.0	20.6	19.6	18.8	18.0	17.3	17.2	17.7
\$150,000 under \$175,000 .....	19.3	21.2	20.6	20.0	19.1	18.3	17.8	18.0
\$175,000 under \$200,000 .....	20.3	22.5	21.6	20.7	20.0	18.6	19.0	19.1
\$200,000 under \$300,000 .....	22.6	23.8	22.3	21.5	21.4	20.5	20.2	21.4
\$300,000 under \$400,000 .....	22.6	24.5	22.6	21.9	21.5	21.6	21.6	23.5
\$400,000 under \$500,000 .....	23.4	26.5	23.2	22.7	22.3	23.0	21.4	25.4
\$500,000 under \$1,000,000 .....	23.7	26.7	23.5	22.0	21.7	23.5	22.6	26.3
\$1,000,000 or more .....	21.4	26.8	24.5	23.2	23.2	25.2	26.1	29.5

expenses because they were not allowed as "adjustments" after 1986. For this reason, the deduction for these two expenses beginning in 1987 is not completely comparable to that for previous years.

## Comparison of AGI with 1979 Income Concept

The Tax Reform Act of 1986 (TRA 86) made extensive changes to the calculation of AGI beginning with 1987. These changes made necessary a revision of the calculation of the 1979 Income Concept, in order to make tax years beginning with 1987 comparable to the base years, 1979 through 1986. The law changes limited the deduction of passive losses and eliminated unreimbursed employee business expenses and moving expenses as "adjustments" in figuring AGI beginning with Tax Year 1987. Since passive losses had been fully deductible for both income measures prior to 1987, the disallowed passive losses had to be deducted in the 1979 Income Concept calculation for tax years after 1986.

Some income items, such as capital gains, that had been partially excluded from AGI under prior law were fully included. The new law also eliminated or restricted some deductions. Therefore, if AGI is used to measure income, comparisons between 1986 income and tax data with that for 1991, 1992, and 1993 are misleading. A more accurate comparison can be made using the 1979 Income Concept because it measures income in the same way for all four years. Table B shows total income and selected tax items for 1993 using AGI and the 1979 Income Concept, classified by size of 1993 AGI.

Before TRA 86 became effective, a comparison of income measured by AGI with that measured by the 1979 Income Concept showed significant differences at income levels of \$200,000 or more. But, with the elimination of preferential treatment of various income items by TRA 86, such as the exclusion of a portion of capital gains, much of the difference disappeared. Under tax law prior to 1987, the capital gains exclusion accounted for the largest difference at the higher income levels between the two income measures. For 1993, 1979 Concept

income, was 1.9 percent higher than income as calculated using AGI. This difference was primarily attributed to the inclusion of more than \$98 billion in nontaxable pensions and annuities in the 1979 Income Concept.

Income for all returns, using the 1979 Income Concept, increased 2.4 percent for 1993; income for the group \$200,000 and above increased 0.5 percent, after increasing 19.7 percent for 1992. Total income tax for all returns increased 5.3 percent; and total income tax reported for the \$200,000 and above income group increased 11.1 percent for 1993, following an increase of 19.8 percent for 1992.

The average tax rates (income tax as a percentage of total income) for each income class and both income concepts for years 1986 through 1993 are shown in Figure 4. Based on the 1979 Income Concept, average tax rates increased from 1992 to 1993 for all incomes above \$80,000, with larger increases shown for income levels exceeding \$200,000. Much of the increased tax rates for these higher income levels are the result of the addition of the 36 and 39.6 percent tax rate brackets and the increase in the alternative minimum tax rate.

For the population as a whole, average tax rates for 1993 (based on the 1979 Income Concept) are the same as to those for 1986 (before tax reform). However, between these 2 years, the average tax rates have declined in all income categories below \$300,000. The remaining four income categories show the following increases in average tax rates between 1986 and 1993: returns with income between \$300,000 and \$400,000 increased 0.9 percentage points; returns with income between \$400,000 and \$500,000 increased 2.0 percentage points; returns with income between \$500,000 and \$1,000,000 increased 2.6 percentage points; and returns with income exceeding \$1,000,000 increased 8.1 percentage points. Although the average tax rate for 1993 was calculated using a lower maximum marginal tax rate of 39.6 percent (28 percent on capital gains) for 1993 compared to 50 percent for 1986, it was calculated on income which included all capital gains (long-term gains could be partially excluded from income for 1986). Also, certain

deductions from income that were allowed for 1986 were limited or eliminated beginning with 1987.

## Notes and References

[1] Hostetter, Susan, "Measuring Income for Developing and Reviewing Individual Tax Law Changes: Exploration of Alternative Concepts," Statistics of Income and Related Administrative Record Research: 1986-1987, U.S. Department of the Treasury, Internal Revenue Service, 1987.



## Section 2

## Description of the Sample

This section describes the sample design and selection, the method of estimation, the sampling variability of the estimates, and the methodology of computing confidence intervals.

### Domain of Study

The statistics in this report are estimates from a probability sample of unaudited Individual Income Tax Returns, Forms 1040, 1040A, 1040EZ, 1040PC, and 1040TEL (including electronic returns) filed by U.S. citizens and residents during Calendar Year 1994.

All returns processed during 1994 were subjected to sampling except tentative and amended returns. Tentative returns were not subjected to sampling because the revised returns may have been sampled later, while amended returns were excluded because the original returns had already been subjected to sampling. A small percentage of returns were not identified as tentative or amended until after sampling. These returns, along with those that contained no income information, were excluded in calculating estimates. This resulted in a small difference between the population total (115,699,026 returns) reported in Table C and the estimated total of all returns (114,601,801) reported in other tables.

The estimates in this report are intended to represent all returns filed for Tax Year 1993. While

about 97 percent of the returns processed during Calendar Year 1994 were for Tax Year 1993, a few were for noncalendar years ending during 1993 and 1994, and some were returns for prior years. Returns for prior years were used in place of 1993 returns received and processed after December 31, 1994. This was done in the belief that the characteristics of returns due, but not yet processed, could best be represented by the returns for previous income years that were processed in 1994. Therefore, data for Tax Year 1993 may include amounts for discontinued items, such as the interest deductible from credit cards, reported on prior year returns processed in 1994.

### Sample Design and Selection

The sample design is a stratified probability sample, in which the population of tax returns is classified into subpopulations, called strata, and a sample is selected independently from each stratum. Strata are defined by:

1. Nontaxable with adjusted gross income or expanded income of \$200,000 or over and no alternative minimum tax.
2. High combined business and farm total receipts of \$50,000,000 or more.
3. Presence or absence of special Forms or Sched-

*Bonnye Walker designed the sample and prepared the text and tables in this section under the direction of Yahia Ahmed, Chief, Mathematical Statisticians Team, Coordination and Publications Staff*

ules (Form 2555, Form 1116, Form 1040 Schedule C, and Form 1040 Schedule F).

4. Total gross positive or negative income. Sixty variables are used to derive positive and negative incomes.
5. Potential usefulness of the return for tax policy modeling. Thirty-two variables are used to determine how useful the return is for tax modeling purposes.

Table C shows the population and sample count for each stratum after collapsing some strata with the same sampling rates. (For more details see references 1 and 2.) The sampling rates for the various strata range from 0.02 percent to 100 percent.

Tax data processed to the IRS Individual Master File at Martinsburg Computing Center during Calendar Year 1994 were used to assign each taxpayer's record to the appropriate stratum and to determine whether or not the record should be included in the sample. Records are selected for the sample either if they possess certain combinations of the four ending digits of the social security number, or if their ending five digits of a eleven-digit number generated by a mathematical transformation of the SSN is less than or equal to the stratum sampling rate times 100,000 (see reference 3).

## Data Capture and Cleaning

Data capture for the SOI sample begins with the designation of a sample of administrative records. While the sample was being selected, the process was continually monitored for sample selection and data collection errors. In addition, a small subsample of returns was selected and independently reviewed, analyzed, and processed for a quality evaluation.

The administrative data and controlling information for each record designated for this sample were loaded onto an online database at the Cincinnati Service Center. Computer data for the selected administrative records were then used to identify inconsistencies, questionable values, and missing values, as well as any additional variables that an editor needed to extract for each record. The editors use a hardcopy of the taxpayer's return to enter the

required information onto the online system.

After the completion of service center review, data were further validated, tested, and balanced at the Detroit Computing Center. Adjustments and imputations for selected fields were used to make each record internally consistent, and the data were then tabulated. Finally, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness in light of provisions of the tax law, taxpayer reporting variations and limitations, economic conditions, and comparability with other statistical series.

Some returns designated for the sample were not available for SOI processing because other areas of IRS needed the return at the same time. These returns are referred to as unavailable returns. The chart below contains the percentage of unavailable returns for Tax Years 1990-1993.

Year	1990	1991	1992	1993
Percent	0.02	0.04	0.04	0.09

## Method of Estimation

Weights were obtained by dividing the population count of returns in a stratum by the number of sample returns for that stratum. The weights were adjusted to correct for misclassified returns. These weights were applied to the sample data to produce all of the estimates in this report.

## Sampling Variability and Confidence Intervals

The sample used in this study is one of a large number of samples that could have been selected using the same sample design. The estimates calculated from these different samples would vary. The standard error (SE) of an estimate is a measure of the variation among the estimates from the possible samples and, thus, is a measure of the precision with which an estimate from a particular sample approximates the average of the estimates calculated from all possible samples.

The standard error may be expressed as a per-

cent of the value being estimated. This ratio is called the coefficient of variation (CV). Table 1.4 CV contains estimated CVs for the estimates included in Table 1.4 of this report.

The sample estimate and an estimate of its standard error permit the construction of interval estimates with prescribed confidence that the interval includes the population value. If all possible samples were selected under essentially the same conditions and an estimate and its estimated standard error were calculated from each sample, then:

1. About 68 percent of the intervals from one standard error below the estimate to one standard error above the estimate would include the population value. This is a 68 percent confidence interval.
2. About 95 percent of the intervals from two standard error below the estimate to two standard error above the estimate would include the population value. This is a 95 percent confidence interval.

For example, from Table 1.4, the amount estimate for State Income Tax Refunds,  $X$ , is \$11.24 billion, and its related coefficient of variation,  $CV(X)$ , is 1.31 percent. The standard error of the estimate,  $SE(X)$ , is needed to construct the interval estimate:

$$\begin{aligned} SE(X) &= X \cdot CV(X) \\ &= (\$11.24 \times 10^9) \cdot (.0131) \\ &= \$0.147 \text{ billion} \end{aligned}$$

The  $p$  percent confidence interval is calculated using the formula:

$$X \pm Z \cdot SE(X)$$

where  $z$  takes the value 1, 2, or 3 when  $p=68$ , 95, or 99, respectively. Based on these data, the 68 percent confidence interval is from \$11.093 billion to \$11.387 billion, and the 95 percent confidence interval is from \$10.946 billion to \$11.534 billion.

## Table Presentation

Whenever a weighted frequency is less than 3, the estimate and its corresponding amount are combined or deleted to avoid disclosure of information for specific taxpayers. (The combined or deleted data, if any, are included in the corresponding column totals.) These combinations and deletions are indicated by a double asterisk (\*\*). Estimates based on less than 10 sampled returns are considered to be unreliable. These estimates are noted by a single asterisk (\*) to the left of the data unless all of the sampled returns are selected with certainty (at the 100 percent rate).

In the tables, a dash (- or --) in place of a frequency or an amount indicates that either no returns in the population had the characteristic or the characteristic was so rare that it did not appear on any of the sampled returns.

## References

- [1] Hostetter, S., Czajka, J. L., Schirm, A. L., and O'Connor, K. (1990), "Choosing the Appropriate Income Classifier for Economic Tax Modeling," *Proceedings of the Section on Survey Research Methods, American Statistical Association*, 419-424.
- [2] Schirm, A. L., and Czajka, J. L. (1991), "Alternative Designs for a Cross-Sectional Sample of Individual Tax Returns: the Old and the New," *Proceedings of the Section on Survey Research Methods, American Statistical Association*, 163-168.
- [3] Harte, J.M. (1986), "Some Mathematical and Statistical Aspects of the Transformed Taxpayer Identification Number: A Sample Selection Tool Used at IRS," *Proceeding of the Section on Survey Research Methods, American Statistical Association*, 603-608.

Table C.—Number of Individual Income Tax Returns in the Population and Sample, by Sampling Strata

Description of sample strata		Number of other returns by type of form attached										Number of returns	
		Form 1040 with Form 1116 or Form 2555		Form 1040, with Schedule C, but without Form 1116 or Form 2555		Form 1040, with Schedule F, but without Form 1116 or Form 2555		All other returns		Population counts	Sample counts		
		Population counts	Sample counts	Population counts	Sample counts	Population counts	Sample counts	Population counts	Sample counts				
Grand Total	Form 1040 returns only, with adjusted gross income or expanded income of \$200,000 and over, with no income tax after credits and no additional tax for tax preferences, total											115,689,026 <sup>1</sup>	104,605
	Form 1040 returns only, with combined Schedule C (business or profession) total receipts of \$50,000,000 and over, total											2,707 <sup>2</sup>	2,707
Other Returns, total												83 <sup>3</sup>	83
												115,686,236	101,815
Description of the sample strata for Current Year Returns	Degree of interest <sup>4</sup>												
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)				
Total		1,477,650	13,892	15,731,768	29,425	1,689,654	4,013	96,797,164	54,485				
Negative Income	All	62	62	665	665	69	69	746	746	1,542	1,542		
	All	77	77	741	741	116	116	828	828	1,762	1,762		
	All	328	117	2,969	975	485	154	3,036	966	6,838	2,212		
	All	596	106	6,585	997	1,102	170	5,521	829	13,804	2,102		
	All	1,450	59	17,011	475	3,549	115	12,708	385	34,718	1,034		
	All	2,991	26	42,294	379	9,511	81	28,488	245	83,264	731		
	All	6,260	16	93,373	367	18,232	71	63,160	251	181,025	705		
	All	9,839	29	133,141	318	19,926	52	104,090	264	266,996	663		
	All	12,307	16	372,256	322	38,767	20	409,878	356	833,208	714		
	Under \$30,000	--	--	--	--	--	--	26,273,742	5,269	26,273,742	5,269		
	Under \$30,000	91,779	23	1,680,383	477	137,477	47	29,342,742	8,620	31,252,381	9,197		
	Under \$30,000	128,476	116	3,294,933	2,667	234,483	215	5,620,089	4,514	9,277,991	7,512		
	\$30,000 under \$60,000	120,333	40	1,714,366	498	201,521	53	19,023,788	5,675	21,060,028	6,266		
	\$30,000 under \$60,000	183,541	185	3,139,974	2,817	328,419	286	4,366,845	3,886	8,018,779	7,174		
	\$60,000 under \$120,000	214,761	59	1,575,131	654	247,038	98	7,926,503	3,084	9,963,433	3,895		
	\$60,000 under \$120,000	188,535	196	1,918,660	2,053	183,481	216	1,576,541	1,761	3,667,217	4,226		
	\$120,000 under \$250,000	122,340	189	353,705	481	128,048	188	997,777	1,408	1,601,870	2,266		
	\$120,000 under \$250,000	163,788	495	891,173	2,770	60,301	155	578,170	1,766	1,693,432	5,186		
	\$250,000 under \$500,000	136,329	877	367,489	2,392	57,876	394	329,678	2,063	891,362	5,746		
\$500,000 under \$1,000,000	58,190	1,455	95,284	2,328	14,139	356	93,503	2,353	261,116	6,492			
\$1,000,000 under \$2,000,000	22,082	2,798	22,543	2,809	3,578	441	27,240	3,413	75,443	9,461			
\$2,000,000 under \$5,000,000	9,786	3,151	7,163	2,362	1,243	423	9,455	3,137	27,647	9,073			
\$5,000,000 under \$10,000,000	2,439	2,439	1,269	1,268	201	201	1,759	1,759	5,668	5,667			
\$10,000,000 or more	1,361	1,361	610	610	92	92	887	887	2,950	2,950			

<sup>1</sup> This population includes an estimated 1,087,225 returns that were excluded from other tables in this report because they contained no income information or represented amended or tentative returns identified after sampling

<sup>2</sup> This population includes 154 Form 1040 returns that were misclassified because of bad data collected during revenue processing

<sup>3</sup> This population includes 45 records that were misclassified because of bad data collected during revenue processing

<sup>4</sup> Each population member is assigned a degree of interest based on how useful it is for tax modeling purposes. Degree of interest ranges from one (1) to four (4), with one being assigned to returns that are the least interesting, and a four being assigned to those that are the most interesting. 'All' refers to income classes for which returns with all four degrees of interest are assigned



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*Bill Boyle and Tony Hall were responsible for programming the Basic Tables. Table 1.4CV was programmed by Tammy Dingbaum. Review of specific tables was performed by Therese Cruciano, Barbara Marshall, and Michael Parisi.*

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Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income

(All figures are estimates based on samples; money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	All returns				Taxable returns				
	Number of returns	Percent of total	Adjusted gross income less deficit		Number of returns	Percent of total	Adjusted gross income less deficit		
			Amount	Percent of total			Amount	Percent of total	
									Average (dollars)
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>Size of Adjusted Gross Income</b>									
<b>Total</b>	114,601,819	100.0	3,723,339,880	100.0	32,489	86,435,367	100.0	3,563,975,607	100.0
No adjusted gross income	920,431	0.8	-52,237,725	(X)	-56,754	5,007	(Z)	-3,886,521	(X)
\$1 under \$1,000	2,630,024	2.3	1,567,089	(Z)	596	500,396	0.6	415,046	(Z)
\$1,000 under \$2,000	3,266,420	2.8	4,858,565	0.1	1,488	893,954	1.0	1,314,734	(Z)
\$2,000 under \$3,000	3,206,598	2.8	7,965,133	0.2	2,484	622,497	0.7	1,552,243	(Z)
\$3,000 under \$4,000	2,948,695	2.6	10,291,894	0.3	3,489	652,031	0.8	2,333,592	0.1
\$4,000 under \$5,000	2,788,417	2.4	12,608,878	0.3	4,506	850,191	1.0	3,793,766	0.1
\$5,000 under \$6,000	2,868,492	2.5	15,792,245	0.4	5,505	582,845	0.7	3,213,618	0.1
\$6,000 under \$7,000	2,957,083	2.6	19,182,691	0.5	6,487	1,513,061	1.8	9,830,312	0.3
\$7,000 under \$8,000	3,134,607	2.7	23,514,563	0.6	7,502	1,783,656	2.1	13,378,777	0.4
\$8,000 under \$9,000	2,829,258	2.5	24,038,722	0.6	8,496	1,628,404	1.9	13,832,239	0.4
\$9,000 under \$10,000	2,938,298	2.6	27,903,708	0.7	9,497	1,588,948	1.8	15,093,066	0.4
\$10,000 under \$11,000	2,762,703	2.4	28,986,256	0.8	10,492	1,551,094	1.8	16,290,307	0.5
\$11,000 under \$12,000	2,849,402	2.5	32,819,760	0.9	11,518	1,719,210	2.0	19,805,561	0.5
\$12,000 under \$13,000	2,648,953	2.3	33,038,410	0.9	12,482	1,725,937	2.0	21,562,911	0.5
\$13,000 under \$14,000	2,744,493	2.4	37,030,982	1.0	13,493	1,823,713	2.1	24,605,591	0.7
\$14,000 under \$15,000	2,485,584	2.2	35,893,980	1.0	14,477	1,662,898	1.9	24,079,141	0.7
\$15,000 under \$16,000	2,518,790	2.2	39,056,492	1.0	15,506	1,644,302	1.9	25,521,218	0.7
\$16,000 under \$17,000	2,341,095	2.0	38,612,811	1.0	16,493	1,661,157	1.9	27,392,558	0.8
\$17,000 under \$18,000	2,193,040	1.9	38,382,173	1.0	17,502	1,646,146	1.9	28,613,748	0.8
\$18,000 under \$19,000	2,113,252	1.8	39,064,059	1.0	18,495	1,757,865	2.0	32,519,761	0.9
\$19,000 under \$20,000	2,204,672	1.9	42,985,772	1.2	19,498	1,859,190	2.3	38,198,472	1.1
\$20,000 under \$25,000	9,474,601	8.3	212,328,659	5.7	22,410	9,149,885	10.6	205,282,433	5.9
\$25,000 under \$30,000	7,783,773	6.8	212,848,223	5.7	27,345	7,659,908	8.9	209,448,325	5.9
\$30,000 under \$40,000	12,368,341	10.8	429,243,404	11.5	34,733	12,285,208	14.2	426,792,262	12.0
\$40,000 under \$50,000	9,072,136	7.9	405,366,468	10.9	44,683	9,036,752	10.5	403,802,302	11.3
\$50,000 under \$75,000	12,248,445	10.7	741,486,274	19.9	60,537	12,215,142	14.1	739,533,722	20.8
\$75,000 under \$100,000	4,224,678	3.7	359,850,336	9.7	85,174	4,221,065	4.9	359,522,515	10.1
\$100,000 under \$200,000	3,107,988	2.7	408,039,318	11.0	131,287	3,103,603	3.6	407,472,428	11.4
\$200,000 under \$500,000	786,038	0.7	228,008,384	6.1	290,073	785,208	0.9	227,773,676	6.4
\$500,000 under \$1,000,000	140,803	0.1	64,353,593	2.5	670,111	140,672	0.2	64,283,971	2.6
\$1,000,000 or more	66,485	0.1	170,838,763	4.6	2,568,575	66,426	0.1	170,432,814	4.8

Footnotes at end of table

Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples; money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	Taxable returns										
	Taxable income			Income tax after credits			Total income tax				
	Number of returns	Amount	Percentage of total	Number of returns	Amount	Percentage of total	Amount	Total income	Percentage of	Adjusted gross income less deficit	Average income tax (dollars)
	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
<b>Size of Adjusted Gross Income</b>											
Total	86,400,338	2,441,209,012	100.0	86,420,482	500,735,016	100.0	502,787,806	100.0	20.6	14.1	5,817
No adjusted gross income				1,820	1,611	(Z)	67,898	(Z)	(Z)	(Z)	13,561
\$1 under \$1,000	497,946	86,643	(Z)	500,064	19,230	(Z)	19,270	(Z)	22.2	4.6	39
\$1,000 under \$2,000	893,947	361,881	(Z)	893,947	62,567	(Z)	63,354	(Z)	16.6	4.8	71
\$2,000 under \$3,000	622,489	304,564	(Z)	622,489	50,145	(Z)	50,544	(Z)	16.6	3.3	81
\$3,000 under \$4,000	648,627	443,451	(Z)	652,031	77,543	(Z)	77,543	(Z)	17.5	3.3	119
\$4,000 under \$5,000	845,551	861,037	(Z)	850,191	148,377	(Z)	148,898	(Z)	17.3	3.9	175
\$5,000 under \$6,000	582,693	1,103,962	(Z)	582,693	167,642	(Z)	167,981	(Z)	15.2	5.2	268
\$6,000 under \$7,000	1,513,055	1,834,873	0.1	1,513,055	278,368	0.1	278,422	0.1	15.2	2.8	164
\$7,000 under \$8,000	1,782,411	3,076,282	0.1	1,783,656	464,691	0.1	466,915	0.1	15.2	3.5	262
\$8,000 under \$9,000	1,622,568	4,070,310	0.2	1,628,369	669,926	0.1	670,055	0.1	16.5	4.8	411
\$9,000 under \$10,000	1,588,620	5,584,898	0.2	1,588,948	839,866	0.2	841,006	0.2	15.1	5.6	529
\$10,000 under \$11,000	1,550,726	6,660,924	0.3	1,550,726	994,634	0.2	1,008,748	0.2	15.1	6.2	650
\$11,000 under \$12,000	1,718,092	8,261,519	0.3	1,719,207	1,275,220	0.3	1,275,247	0.3	15.4	6.4	742
\$12,000 under \$13,000	1,725,937	8,805,301	0.4	1,725,937	1,324,561	0.3	1,326,003	0.3	15.1	6.1	768
\$13,000 under \$14,000	1,823,710	10,699,586	0.4	1,823,710	1,603,901	0.3	1,603,908	0.3	15.0	6.5	879
\$14,000 under \$15,000	1,662,883	10,861,447	0.4	1,662,883	1,627,673	0.3	1,627,897	0.3	15.0	6.8	979
\$15,000 under \$16,000	1,644,298	12,512,073	0.5	1,644,298	1,668,474	0.4	1,668,493	0.4	14.9	7.3	1,136
\$16,000 under \$17,000	1,661,155	13,465,670	0.6	1,661,156	1,926,863	0.4	1,927,017	0.4	14.3	7.0	1,160
\$17,000 under \$18,000	1,646,145	14,914,662	0.6	1,646,145	2,094,490	0.4	2,094,891	0.4	14.0	7.3	1,273
\$18,000 under \$19,000	1,757,606	16,853,328	0.7	1,757,606	2,305,743	0.5	2,305,796	0.5	13.7	7.1	1,312
\$19,000 under \$20,000	1,957,944	20,297,392	0.8	1,959,189	2,816,252	0.6	2,816,493	0.6	13.9	7.4	1,438
\$20,000 under \$25,000	9,149,862	113,362,587	4.6	9,149,862	16,487,711	3.3	16,490,968	3.3	14.5	8.0	1,602
\$25,000 under \$30,000	7,657,878	124,366,422	5.1	7,658,870	18,547,874	3.7	18,548,861	3.7	14.9	8.9	2,422
\$30,000 under \$40,000	12,284,462	272,677,514	11.2	12,284,799	43,244,369	8.6	43,255,580	8.6	15.9	10.1	3,521
\$40,000 under \$50,000	9,036,286	269,657,727	11.0	9,034,963	43,487,207	8.7	43,495,959	8.7	16.1	10.8	4,813
\$50,000 under \$75,000	12,214,373	516,846,649	21.2	12,211,426	90,990,626	18.2	91,053,007	18.1	17.6	12.3	7,454
\$75,000 under \$100,000	4,216,105	262,728,506	10.8	4,218,513	53,970,334	10.8	54,060,534	10.8	20.6	15.0	12,812
\$100,000 under \$200,000	3,103,132	313,299,055	12.8	3,102,483	74,900,784	15.0	75,285,238	15.0	24.0	18.5	24,257
\$200,000 under \$500,000	784,880	193,376,310	7.9	784,736	57,621,294	11.5	58,279,965	11.6	30.1	25.6	74,223
\$500,000 under \$1,000,000	140,607	82,904,105	3.4	140,387	28,054,551	5.6	28,345,337	5.6	34.2	30.1	201,499
\$1,000,000 or more	66,352	150,887,934	6.2	66,326	52,812,469	10.5	53,245,979	10.6	35.3	31.2	801,583

Footnotes at end of table

Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	All returns					Taxable returns			
	Number of returns	Percent of total	Adjusted gross income less deficit			Number of returns	Percent of total	Adjusted gross income less deficit	
			Amount	Percent of total	Average (dollars)			Amount	Percent of total
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
<b>Accumulated from Smallest Size of Adjusted Gross Income</b>									
No adjusted gross income	920 431	0.8	-52 237 725	(X)	-56 754	5 007	(Z)	-3 895 521	(X)
\$1 under \$1 000	2 630 024	2.3	1 567 089	(Z)	596	500 396	0.6	415 046	(Z)
\$1 under \$2 000	5 895 444	5.1	6 425 655	0.2	1 090	1 394 349	1.6	1 729 780	(Z)
\$1 under \$3 000	9 102 042	7.9	14 390 788	0.4	1 581	2 016 846	2.3	3 262 022	0.1
\$1 under \$4 000	12 051 737	10.5	24 662 682	0.7	2 048	2 668 877	3.1	5 615 615	0.2
\$1 under \$5 000	14 850 154	13.0	37 291 560	1.0	2 511	3 519 068	4.1	9 409 401	0.3
\$1 under \$6 000	17 718 646	15.5	53 083 805	1.4	2 966	4 101 913	4.7	12 623 019	0.4
\$1 under \$7 000	20 675 729	18.0	72 286 497	1.9	3 495	5 614 974	6.5	22 453 331	0.6
\$1 under \$8 000	23 810 335	20.8	95 781 060	2.5	4 023	7 398 630	8.6	35 832 108	1.0
\$1 under \$9 000	26 639 594	23.2	119 819 782	3.2	4 498	9 027 034	10.4	49 664 347	1.4
\$1 under \$10 000	29 577 892	25.8	147 723 489	3.9	4 994	10 615 982	12.3	64 757 412	1.8
\$1 under \$11 000	32 340 595	28.2	176 709 746	4.7	5 464	12 167 075	14.1	81 047 720	2.3
\$1 under \$12 000	35 189 996	30.7	209 529 506	5.5	5 954	13 886 285	16.1	100 853 281	2.8
\$1 under \$13 000	37 836 949	33.0	242 567 916	6.4	6 411	15 612 222	18.1	122 416 192	3.4
\$1 under \$14 000	40 581 442	35.4	279 598 898	7.4	6 890	17 435 935	20.2	147 021 783	4.1
\$1 under \$15 000	43 047 036	37.6	315 292 878	8.4	7 324	19 098 833	22.1	171 100 923	4.8
\$1 under \$16 000	45 585 826	39.8	354 349 370	9.4	7 777	20 743 135	24.0	196 622 142	5.5
\$1 under \$17 000	47 906 921	41.8	392 962 181	10.4	8 203	22 404 292	25.9	224 014 899	6.3
\$1 under \$18 000	50 089 961	43.7	431 344 354	11.4	8 610	24 050 437	27.8	252 828 427	7.1
\$1 under \$19 000	52 213 213	45.6	470 426 413	12.5	9 010	25 808 303	29.9	285 348 208	8.0
\$1 under \$20 000	54 417 885	47.5	513 414 185	13.6	9 435	27 767 493	32.1	323 546 680	9.1
\$1 under \$25 000	63 892 486	55.8	725 742 844	19.2	11 359	36 917 378	42.7	528 829 113	14.8
\$1 under \$30 000	71 676 259	62.5	938 591 067	24.9	13 095	44 576 286	51.6	738 277 438	20.7
\$1 under \$40 000	84 034 601	73.3	1 367 834 471	36.2	16 277	56 861 494	65.8	1 165 069 700	32.7
\$1 under \$50 000	93 106 739	81.2	1 773 200 939	47.0	19 045	65 898 246	76.2	1 568 872 002	44.0
\$1 under \$75 000	105 355 185	91.9	2 514 687 213	66.6	23 869	78 113 388	90.4	2 308 405 724	64.7
\$1 under \$100 000	109 580 064	95.6	2 874 537 549	76.1	26 232	82 334 453	95.3	2 667 928 239	74.6
\$1 under \$200 000	112 688 062	98.3	3 282 576 866	86.9	29 130	85 438 056	98.8	3 075 400 867	86.2
\$1 under \$500 000	113 474 100	99.0	3 510 585 250	93.0	30 937	86 223 262	99.8	3 303 174 342	92.6
\$1 under \$1 000 000	113 614 903	99.1	3 604 938 843	95.5	31 729	86 363 934	99.9	3 397 438 313	95.2
\$1 or more	113 681 387	99.2	3 775 577 606	100.0	33 212	86 430 360	100.0	3 567 871 127	100.0
<b>All returns</b>	<b>114 601 819</b>	<b>100.0</b>	<b>3 723 339 880</b>	<b>99.6</b>	<b>32 489</b>	<b>86 435 367</b>	<b>100.0</b>	<b>3 563 975 607</b>	<b>99.9</b>

Footnotes at end of table

Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples; money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	Taxable returns											
	Taxable income			Income tax after credits			Total income tax					
	Number of returns	Amount	Percentage of total	Number of returns	Amount	Percentage of total	Amount	Total	Percentage of taxable income	Adjusted gross income less deficit	Average income tax (dollars)	
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	
Accumulated from Smallest Size of Adjusted Gross Income												
No adjusted gross income				1 820	1 611	(Z)	67 898	(Z)	(X)	(X)	13 581	
\$1 under \$1 000	497 946	86 843	(Z)	500 064	19 230	(Z)	19 270	(Z)	22.2	4.6	39	
\$1 under \$2 000	1 391 893	488 724	(Z)	1 394 011	81 768	(Z)	82 624	(Z)	17.6	4.8	59	
\$1 under \$3 000	2 014 382	773 288	(Z)	2 016 500	131 943	(Z)	133 168	(Z)	17.2	4.1	66	
\$1 under \$4 000	2 663 008	1 216 739	(Z)	2 668 530	209 486	(Z)	210 711	(Z)	17.3	3.8	79	
\$1 under \$5 000	3 508 560	2 077 777	0.1	3 518 721	357 862	0.1	359 609	0.1	17.3	3.8	102	
\$1 under \$6 000	4 091 253	3 161 738	0.1	4 101 415	525 505	0.1	527 590	0.1	16.6	4.2	129	
\$1 under \$7 000	5 604 308	5 016 611	0.2	5 614 470	803 892	0.2	806 012	0.2	16.1	3.6	144	
\$1 under \$8 000	7 386 719	8 094 893	0.3	7 398 125	1 268 583	0.3	1 272 927	0.3	15.7	3.6	172	
\$1 under \$9 000	9 009 287	12 165 204	0.5	9 026 494	1 938 509	0.4	1 942 982	0.4	16.0	3.9	215	
\$1 under \$10 000	10 597 907	17 749 902	0.7	10 615 442	2 778 375	0.6	2 783 988	0.6	15.7	4.3	262	
\$1 under \$11 000	12 148 634	24 410 826	1.0	12 166 168	3 773 009	0.8	3 792 736	0.8	15.5	4.7	312	
\$1 under \$12 000	13 866 726	32 672 344	1.3	13 885 375	5 048 229	1.0	5 067 983	1.0	15.5	5.0	365	
\$1 under \$13 000	15 592 863	41 477 646	1.7	15 611 312	6 372 790	1.3	6 393 986	1.3	15.4	5.2	410	
\$1 under \$14 000	17 415 373	52 177 232	2.1	17 435 022	7 976 691	1.6	7 997 894	1.6	15.3	5.4	459	
\$1 under \$15 000	19 079 256	63 038 679	2.6	19 097 905	9 604 364	1.9	9 625 791	1.9	15.3	5.6	504	
\$1 under \$16 000	20 723 554	75 550 751	3.1	20 742 203	11 472 839	2.3	11 494 284	2.3	15.2	5.8	554	
\$1 under \$17 000	22 384 709	89 016 422	3.6	22 403 359	13 369 702	2.7	13 421 301	2.7	15.1	6.0	599	
\$1 under \$18 000	24 030 853	103 931 284	4.3	24 049 503	15 484 191	3.1	15 516 192	3.1	14.9	6.1	645	
\$1 under \$19 000	25 788 459	120 784 611	4.9	25 807 109	17 799 935	3.6	17 821 988	3.5	14.8	6.2	691	
\$1 under \$20 000	27 746 403	141 082 003	5.8	27 766 298	20 616 187	4.1	20 838 481	4.1	14.6	6.4	743	
\$1 under \$25 000	36 896 265	254 444 590	10.4	36 916 160	37 103 898	7.4	37 129 449	7.4	14.6	7.0	1 006	
\$1 under \$30 000	44 554 143	378 831 013	15.5	44 575 030	55 651 772	11.1	55 678 310	11.1	14.7	7.5	1 249	
\$1 under \$40 000	56 838 604	651 508 527	26.7	56 859 829	98 896 141	19.8	98 933 889	19.7	15.2	8.5	1 740	
\$1 under \$50 000	65 874 890	921 166 254	37.7	65 894 792	142 363 348	28.4	142 429 848	28.3	15.5	9.1	2 161	
\$1 under \$75 000	78 089 293	1 438 013 103	58.9	78 106 218	233 373 974	46.6	233 482 855	46.4	16.2	10.1	2 989	
\$1 under \$100 000	82 305 358	1 700 741 609	69.7	82 324 731	287 344 308	57.4	287 563 389	57.2	16.9	10.8	3 493	
\$1 under \$200 000	85 408 500	2 014 040 684	82.5	85 427 214	362 245 091	72.3	362 848 627	72.2	18.0	11.8	4 247	
\$1 under \$500 000	86 193 360	2 207 416 974	90.4	86 211 950	419 866 385	83.9	421 128 593	83.8	19.1	12.7	4 884	
\$1 under \$1 000 000	86 333 986	2 290 321 078	93.8	86 352 337	447 920 936	86.5	449 473 929	86.4	19.6	13.2	5 204	
\$1 or more	86 400 338	2 441 209 012	100.0	86 418 662	500 733 403	100.0	502 719 908	100.0	20.6	14.1	5 816	
All returns	86 400 338	2 441 209 012	100.0	86 420 482	500 735 016	100.0	502 787 806	100.0	20.6	14.1	5 817	

Footnotes at end of table

Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size and accumulated size of adjusted gross income	All returns				Taxable returns			
	Number of returns	Percent of total	Adjusted gross income less deficit		Number of returns	Percent of total	Adjusted gross income less deficit	
			Amount	Percent of total			Amount	Percent of total
	(41)	(42)	(43)	(44)	(45)	(47)	(48)	(49)
<b>Accumulated from Largest Size of Adjusted Gross Income</b>								
\$1 000 000 or more	66 485	0.1	170 638 763	4.5	66 426	0.1	170 432 814	4.8
\$500 000 or more	207 288	0.2	264 992 356	7.0	207 096	0.2	264 896 785	7.4
\$200 000 or more	993 326	0.9	493 000 740	13.1	992 304	1.1	492 470 460	13.8
\$100 000 or more	4 101 324	3.6	901 040 057	23.9	4 095 907	4.4	899 942 888	25.2
\$75 000 or more	8 326 202	7.3	1 260 890 393	33.4	8 316 972	9.6	1 259 465 403	35.3
\$50 000 or more	20 574 649	18.0	2 002 376 667	53.0	20 532 114	23.8	1 998 999 126	56.0
\$40 000 or more	29 646 767	25.9	2 407 743 135	63.8	29 568 866	34.2	2 402 801 428	67.3
\$30 000 or more	42 005 128	36.7	2 836 986 539	75.1	41 854 074	48.4	2 829 593 689	79.3
\$25 000 or more	49 788 902	43.4	3 048 834 762	80.8	49 512 982	57.3	3 039 042 014	85.2
\$20 000 or more	59 263 502	51.7	3 262 163 421	86.4	58 662 866	67.9	3 244 324 448	90.9
\$19 000 or more	61 468 175	53.6	3 305 149 193	87.5	60 622 057	70.1	3 282 522 920	92.0
\$18 000 or more	63 581 427	55.5	3 344 233 262	88.6	62 379 922	72.2	3 315 042 680	92.9
\$17 000 or more	65 774 467	57.4	3 382 615 425	89.6	64 026 068	74.1	3 343 856 428	93.7
\$16 000 or more	68 115 551	59.4	3 421 228 236	90.6	65 687 224	76.0	3 371 248 986	94.5
\$15 000 or more	70 634 351	61.6	3 460 284 728	91.6	67 331 527	77.9	3 396 770 204	95.2
\$14 000 or more	73 099 945	63.8	3 495 978 708	92.6	68 994 424	79.6	3 420 849 345	95.9
\$13 000 or more	75 844 438	66.2	3 533 009 690	93.6	70 818 137	81.9	3 445 454 935	96.6
\$12 000 or more	78 491 391	68.5	3 568 048 100	94.5	72 544 074	83.9	3 467 017 847	97.2
\$11 000 or more	81 340 793	71.0	3 598 867 860	95.3	74 263 284	85.9	3 486 823 403	97.7
\$10 000 or more	84 103 495	73.4	3 627 854 116	96.1	75 814 378	87.7	3 503 113 715	98.2
\$9 000 or more	87 041 794	76.0	3 655 757 824	96.8	77 403 325	89.6	3 518 206 781	98.6
\$8 000 or more	89 871 052	78.4	3 679 796 546	97.5	79 031 730	91.4	3 532 039 020	99.0
\$7 000 or more	93 005 659	81.2	3 703 311 109	98.1	80 815 385	93.5	3 545 417 766	99.4
\$6 000 or more	95 962 742	83.7	3 722 493 801	98.6	82 328 447	95.2	3 555 248 108	99.6
\$5 000 or more	98 831 233	86.2	3 738 286 046	99.0	82 911 292	95.9	3 558 461 727	99.7
\$4 000 or more	101 629 650	88.7	3 750 894 924	99.3	83 761 483	96.9	3 562 255 512	99.8
\$3 000 or more	104 579 345	91.3	3 761 186 818	99.6	84 413 513	97.7	3 564 589 105	99.9
\$2 000 or more	107 785 943	94.1	3 769 151 951	99.6	85 036 010	98.4	3 566 141 348	100.0
\$1 000 or more	111 051 363	96.9	3 774 010 516	100.0	85 929 964	99.4	3 567 456 081	100.0
\$1 or more	113 681 387	99.2	3 775 577 606	100.0	86 430 360	100.0	3 567 871 127	100.0
<b>All returns</b>	<b>114 601 819</b>	<b>100.0</b>	<b>3 723 339 880</b>	<b>98.6</b>	<b>86 435 367</b>	<b>100.0</b>	<b>3 563 975 607</b>	<b>99.9</b>

Footnotes at end of table

**Table 1.1--Selected Income and Tax Items, by Size and Accumulated Size of Adjusted Gross Income--Continued**  
 All figures are estimates based on samples; money amounts are in thousands of dollars

Size and accumulated size of adjusted gross income	Taxable income					Income tax after credits			Total income tax			
	Number of returns	Amount	Percentage of total	Number of returns	Amount	Percentage of total	Amount	Percentage of total	Total	Percentage of taxable income	Adjusted gross income less deficit	Average income tax (dollars)
	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)	
<b>Accumulated from Largest Size of Adjusted Gross Income</b>												
\$1 000 000 or more	66 352	150 887 934	6.2	66 326	52 812 469	10.5	53 245 979	10.6	35.3	31.2	801 583	
\$500 000 or more	206 958	233 792 038	9.6	206 713	80 867 020	16.1	81 591 315	16.2	34.9	30.8	393 974	
\$200 000 or more	991 838	427 168 348	17.5	991 449	138 488 314	27.7	139 871 281	27.8	32.7	28.4	140 956	
\$100 000 or more	4 094 970	740 487 403	30.3	4 093 932	213 389 098	42.6	215 156 519	42.8	29.1	23.9	52 530	
\$75 000 or more	8 311 075	1 003 195 909	41.1	8 312 445	267 359 432	53.4	269 237 053	53.5	26.8	21.4	32 372	
\$50 000 or more	20 525 448	1 520 042 758	62.3	20 523 871	358 350 058	71.6	360 290 060	71.7	23.7	18.0	17 548	
\$30 000 or more	29 561 734	1 789 700 485	73.3	29 558 834	401 837 264	80.2	403 786 019	80.3	22.6	16.8	13 656	
\$20 000 or more	41 846 195	2 062 377 999	84.5	41 843 632	445 081 634	88.9	447 041 598	88.9	21.7	15.8	10 681	
\$15 000 or more	49 504 074	2 186 764 422	89.6	49 502 503	453 629 508	92.6	465 590 459	92.6	21.3	15.3	9 403	
\$10 000 or more	58 653 935	2 300 127 009	94.2	58 652 364	480 117 218	95.9	482 081 427	95.9	21.0	14.9	8 218	
\$7 500 or more	60 611 879	2 320 424 401	95.1	60 611 554	482 933 471	96.4	484 897 920	96.4	20.9	14.8	7 999	
\$5 000 or more	62 369 485	2 337 277 728	95.7	62 369 159	485 239 214	96.9	487 203 716	96.9	20.8	14.7	7 810	
\$2 500 or more	64 015 630	2 352 192 590	96.4	64 015 304	487 333 703	97.3	489 298 607	97.3	20.8	14.6	7 642	
\$1 600 or more	65 676 784	2 365 658 260	96.9	65 676 459	489 260 567	97.7	491 225 824	97.7	20.8	14.6	7 478	
\$1 000 or more	67 321 082	2 378 170 333	97.4	67 320 758	491 129 041	98.1	493 094 117	98.1	20.7	14.5	7 323	
\$750 or more	68 983 965	2 389 031 780	97.9	68 983 640	492 756 714	98.4	494 722 014	98.4	20.7	14.5	7 170	
\$500 or more	70 807 875	2 399 731 366	98.3	70 807 350	494 360 615	98.7	496 325 922	98.7	20.7	14.4	7 008	
\$250 or more	72 533 612	2 408 536 668	98.7	72 533 288	495 685 176	99.0	497 651 925	99.0	20.7	14.4	6 860	
\$150 or more	74 251 705	2 416 798 186	99.0	74 252 494	496 960 395	99.2	498 927 172	99.2	20.6	14.3	6 718	
\$100 or more	75 802 431	2 423 459 110	99.3	75 803 221	497 955 030	99.4	499 935 820	99.4	20.6	14.3	6 594	
\$75 or more	77 391 051	2 429 043 808	99.5	77 392 169	498 794 896	99.6	500 776 926	99.6	20.6	14.2	6 470	
\$50 or more	79 013 619	2 433 114 119	99.7	79 020 537	499 464 822	99.7	501 446 981	99.7	20.6	14.2	6 345	
\$25 or more	80 796 030	2 436 192 401	99.8	80 804 193	499 929 513	99.8	501 913 896	99.8	20.6	14.2	6 211	
\$15 or more	82 309 085	2 438 027 274	99.9	82 317 248	500 207 901	99.9	502 192 318	99.9	20.6	14.1	6 100	
\$10 or more	82 891 778	2 439 131 235	99.9	82 899 941	500 375 543	99.9	502 360 299	99.9	20.6	14.1	6 059	
\$5 000 or more	83 737 330	2 439 992 273	100.0	83 750 132	500 523 920	100.0	502 509 197	99.9	20.6	14.1	5 999	
\$3 000 or more	84 385 956	2 440 435 724	100.0	84 402 162	500 601 463	100.0	502 586 740	100.0	20.6	14.1	5 954	
\$2 000 or more	85 008 445	2 440 740 288	100.0	85 024 651	500 651 607	100.0	502 637 284	100.0	20.6	14.1	5 911	
\$1 000 or more	85 902 382	2 441 122 169	100.0	85 918 598	500 714 175	100.0	502 700 638	100.0	20.6	14.1	5 850	
\$1 or more	86 400 338	2 441 209 012	100.0	86 418 662	500 733 405	100.0	502 719 908	100.0	20.6	14.1	5 816	
<b>All returns</b>	<b>86 400 338</b>	<b>2 441 209 012</b>	<b>100.0</b>	<b>86 420 482</b>	<b>500 735 016</b>	<b>100.0</b>	<b>502 787 806</b>	<b>100.0</b>	<b>20.6</b>	<b>14.1</b>	<b>5 817</b>	

X Percentage not computed

Z Less than 0.05 percent

(NOTE: Detail may not add to totals because of rounding)



**Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions and Tax Items, by Size of Adjusted Gross Income and by Marital Status**

(All figures are estimates based on samples; money amounts are in thousands of dollars)

Size of adjusted gross income	All returns												
	Number of returns	Adjusted gross income less deficit	Exemption amount	Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Total income tax	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns, total</b>	<b>114,601,819</b>	<b>3,723,339,860</b>	<b>540,540,132</b>	<b>32,821,464</b>	<b>490,403,708</b>	<b>80,840,916</b>	<b>362,134,445</b>	<b>90,831,069</b>	<b>2,453,542,706</b>	<b>86,420,482</b>	<b>500,735,016</b>	<b>86,435,367</b>	<b>502,787,806</b>
No adjusted gross income	920,431	52,237,725	4,006,501	..	..	..	..	..	..	1,820	1,610	5,007	67,896
\$1 under \$5,000	14,850,154	37,291,560	29,456,392	171,121	1,796,854	14,677,797	47,484,549	3,601,220	2,085,258	3,518,721	357,862	3,519,067	359,609
\$5,000 under \$10,000	14,727,738	110,431,929	51,871,143	610,522	6,608,999	14,114,825	64,292,471	7,214,871	15,778,479	7,096,720	2,420,513	7,096,914	2,424,379
\$10,000 under \$15,000	13,469,144	167,569,369	56,752,519	913,416	8,751,292	12,548,489	61,303,645	10,556,222	49,593,469	8,482,463	6,825,989	8,482,851	6,841,803
\$15,000 under \$20,000	11,370,849	198,121,307	52,692,115	1,391,376	13,664,669	9,979,473	50,054,429	10,596,902	84,702,065	8,668,393	11,011,823	8,668,660	11,012,690
\$20,000 under \$25,000	9,474,601	212,328,659	44,520,586	1,580,166	14,812,600	7,891,027	39,777,062	9,310,878	113,976,330	9,149,861	16,487,711	9,149,885	16,480,967
\$25,000 under \$30,000	7,783,773	212,848,223	40,231,378	1,981,701	18,944,016	5,802,073	29,866,398	7,673,893	124,474,976	7,858,870	18,547,874	7,858,908	18,548,861
\$30,000 under \$40,000	12,358,341	429,243,404	68,461,757	4,538,682	46,551,496	7,815,142	41,976,332	12,298,021	272,828,793	12,284,799	43,244,369	12,285,208	43,255,580
\$40,000 under \$50,000	9,072,138	405,366,468	56,766,515	4,951,568	55,387,289	4,120,410	23,877,136	9,045,808	269,806,935	9,034,963	43,487,207	9,036,752	43,495,959
\$50,000 under \$75,000	12,248,446	741,486,274	84,163,906	9,068,069	121,716,054	3,180,377	19,235,166	12,220,154	516,912,048	12,211,426	90,990,626	12,215,142	91,053,007
\$75,000 under \$100,000	4,224,878	359,850,336	29,410,789	3,751,463	64,977,955	473,416	2,976,003	4,216,623	262,755,147	4,218,513	53,970,334	4,221,065	54,080,534
\$100,000 under \$200,000	3,107,998	408,039,316	20,897,602	2,919,745	72,728,804	188,250	1,163,641	3,104,460	313,409,048	3,102,483	74,900,784	3,103,603	75,285,238
\$200,000 under \$500,000	786,038	228,008,384	1,278,845	751,123	33,237,362	34,875	209,357	785,020	193,398,214	784,736	57,621,294	785,206	58,276,995
\$500,000 under \$1,000,000	140,803	94,353,593	45	130,118	11,418,900	10,684	63,863	140,634	82,915,033	140,387	28,054,551	140,672	28,345,337
\$1,000,000 or more	66,485	170,638,763	39	62,392	19,807,700	4,078	24,293	66,365	150,906,911	66,326	52,812,469	66,426	53,245,979
<b>Taxable returns, total</b>	<b>86,435,367</b>	<b>3,563,975,607</b>	<b>406,980,328</b>	<b>30,886,816</b>	<b>457,108,465</b>	<b>55,525,772</b>	<b>262,588,536</b>	<b>86,400,338</b>	<b>2,441,209,012</b>	<b>86,420,482</b>	<b>500,735,016</b>	<b>86,435,367</b>	<b>502,787,806</b>
No adjusted gross income	5,007	-3,895,521	28,833	..	..	..	..	..	..	1,820	1,610	5,007	67,896
\$1 under \$5,000	3,519,067	9,409,401	50,533	*14,878	*39,627	3,504,190	7,325,568	3,508,560	2,077,777	3,518,721	357,862	3,519,067	359,609
\$5,000 under \$10,000	7,096,914	55,348,012	12,905,459	132,999	643,445	6,961,524	26,175,660	7,069,347	15,672,125	7,066,720	2,420,513	7,096,914	2,424,379
\$10,000 under \$15,000	8,482,851	106,343,511	23,266,345	501,756	3,283,639	7,973,856	34,516,517	8,481,349	45,288,777	8,482,463	6,825,989	8,482,851	6,841,803
\$15,000 under \$20,000	8,668,660	152,445,756	30,530,313	925,824	6,858,232	7,742,836	37,026,207	9,667,147	78,043,325	8,668,393	11,011,823	8,668,660	11,012,690
\$20,000 under \$25,000	9,149,885	205,282,433	41,212,397	1,404,508	11,815,761	7,741,969	38,892,373	9,149,861	113,362,587	9,149,861	16,487,711	9,149,885	16,480,967
\$25,000 under \$30,000	7,658,908	209,448,325	38,993,953	1,875,529	16,489,572	5,793,378	29,580,512	7,657,878	124,386,422	7,858,870	16,547,874	7,658,908	16,548,861
\$30,000 under \$40,000	12,285,208	426,792,262	67,978,555	4,468,669	44,200,674	7,812,022	41,959,986	12,294,462	272,677,514	12,284,799	43,244,369	12,285,208	43,255,580
\$40,000 under \$50,000	9,036,752	403,802,302	56,526,584	4,920,891	53,787,647	4,115,701	23,847,936	9,036,286	269,657,727	9,034,963	43,487,207	9,036,752	43,495,959
\$50,000 under \$75,000	12,215,142	739,533,722	83,950,670	9,035,423	119,526,531	3,179,719	19,231,601	12,214,373	516,846,849	12,211,426	90,990,626	12,215,142	91,053,007
\$75,000 under \$100,000	4,221,065	359,522,515	29,387,277	3,747,980	64,482,995	473,085	2,973,952	4,216,105	262,728,506	4,218,513	53,970,334	4,221,065	54,080,534
\$100,000 under \$200,000	3,103,603	407,472,428	20,871,720	2,915,707	72,166,928	187,893	1,161,509	3,103,132	313,299,055	3,102,483	74,900,784	3,103,603	75,285,238
\$200,000 under \$500,000	785,206	227,773,675	1,277,842	750,318	32,930,523	34,848	209,216	784,880	193,376,310	784,736	57,621,294	785,206	58,276,995
\$500,000 under \$1,000,000	140,672	94,263,971	19	129,996	11,307,667	10,678	63,825	140,607	82,904,105	140,387	28,054,551	140,672	28,345,337
\$1,000,000 or more	66,426	170,432,814	28	62,337	19,575,224	4,074	24,273	66,352	150,887,934	66,326	52,812,469	66,426	53,245,979
<b>Nontaxable returns, total</b>	<b>28,166,452</b>	<b>159,364,274</b>	<b>133,558,803</b>	<b>1,934,648</b>	<b>33,295,243</b>	<b>25,315,144</b>	<b>119,145,909</b>	<b>4,430,731</b>	<b>12,333,694</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>

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**Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions and Tax Items, by Size of Adjusted Gross Income and by Marital Status--Continued**

(All figures are estimates based on samples; money amounts are in thousands of dollars)

Size of adjusted gross income	Returns of married persons filing jointly													
	Number of returns	Adjusted gross income less deficit	Exemption amount	Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Total income tax		
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
All returns, total	48,298,687	2,508,485,786	346,953,022	22,580,458	371,838,572	25,310,657	163,451,805	41,874,740	1,699,555,732	40,735,236	359,817,191	40,742,883	361,354,878	
No adjusted gross income	407,571	-35,135,775	2,715,315	..	..	..	..	..	..	568	187	2,980	51,255	
\$1 under \$5,000	1,025,737	2,898,547	6,941,489	61,851	895,652	963,866	6,199,053	*6,808	*9,559	*12,409	*11,108	*12,431	*11,595	
\$5,000 under \$10,000	2,238,463	17,446,522	15,644,971	153,070	2,013,285	2,085,393	13,683,911	..	..	*4,883	*58,423	*5,041	*58,624	
\$10,000 under \$15,000	3,373,193	42,488,921	22,414,936	290,877	3,452,508	3,082,516	20,544,455	1,473,554	2,310,732	1,292,355	364,323	1,292,743	377,552	
\$15,000 under \$20,000	3,680,878	64,258,083	25,281,073	505,245	5,573,737	3,175,434	20,855,216	3,118,147	14,372,307	2,284,040	1,698,090	2,284,306	1,698,925	
\$20,000 under \$25,000	3,457,494	77,605,844	23,879,592	663,677	7,423,384	2,793,817	18,212,952	3,318,293	28,688,098	3,215,467	4,098,096	3,215,477	4,098,172	
\$25,000 under \$30,000	3,317,799	91,056,370	25,150,184	809,224	8,888,938	2,508,575	15,963,458	3,238,924	41,354,174	3,228,600	6,093,133	3,228,634	6,093,927	
\$30,000 under \$40,000	8,727,817	235,426,185	49,988,747	2,348,510	26,025,929	4,379,306	27,697,893	6,693,262	132,049,299	6,684,472	19,549,394	6,684,554	19,552,721	
\$40,000 under \$50,000	6,493,156	291,009,189	48,220,684	3,456,929	39,719,212	3,036,827	19,283,953	6,476,476	183,940,447	6,469,319	27,221,512	6,470,334	27,223,890	
\$50,000 under \$75,000	10,178,933	618,601,587	77,329,790	7,523,561	101,044,491	2,635,372	16,923,046	10,161,612	423,700,236	10,155,676	71,208,760	10,156,745	71,256,610	
\$75,000 under \$100,000	3,784,614	322,376,918	28,122,058	3,355,782	57,779,949	428,833	2,779,920	3,778,331	233,935,308	3,780,226	47,130,144	3,780,981	47,197,268	
\$100,000 under \$200,000	2,743,362	360,327,389	20,003,750	2,582,834	64,338,970	160,527	1,048,807	2,740,457	275,065,580	2,738,640	64,747,734	2,739,535	65,016,226	
\$200,000 under \$500,000	693,308	200,572,385	1,260,373	665,399	29,387,113	27,909	180,635	692,533	169,838,515	692,370	50,345,814	692,695	50,883,560	
\$500,000 under \$1,000,000	121,321	81,062,425	32	112,370	9,739,684	8,951	57,262	121,188	71,300,448	121,078	24,178,912	121,226	24,405,117	
\$1,000,000 or more	55,239	138,491,166	28	51,929	15,555,721	3,311	21,243	55,149	122,991,030	55,133	43,111,561	55,202	43,429,435	
Taxable returns, total	40,742,883	2,459,273,066	287,892,542	21,568,211	353,796,596	19,171,691	123,742,799	40,720,267	1,696,600,957	40,735,236	359,817,191	40,742,883	361,354,878	
No adjusted gross income	2,980	-2,451,312	23,385	..	..	..	..	..	..	568	187	2,980	51,255	
\$1 under \$5,000	*12,431	*31,198	*39,053	*13	*863	*12,418	*43,629	*6,808	*9,559	*12,409	*11,108	*12,431	*11,595	
\$5,000 under \$10,000	*5,041	*41,695	*26,254	*4,922	*55,896	*119	*740	..	..	*4,883	*58,423	*5,041	*58,624	
\$10,000 under \$15,000	1,292,743	17,246,420	6,156,887	57,930	466,230	1,234,812	8,471,314	1,291,240	2,163,757	1,292,355	364,323	1,292,743	377,552	
\$15,000 under \$20,000	2,284,306	40,420,832	12,158,985	239,079	2,099,177	2,045,227	13,834,713	2,282,794	12,340,277	2,284,040	1,698,090	2,284,306	1,698,925	
\$20,000 under \$25,000	3,215,477	72,369,015	21,267,162	519,256	5,083,815	2,696,220	17,601,833	3,215,467	28,416,243	3,215,467	4,098,096	3,215,477	4,098,172	
\$25,000 under \$30,000	3,228,634	88,618,116	24,095,947	738,746	7,383,806	2,489,888	15,847,601	3,227,608	41,292,657	3,228,600	6,093,133	3,228,634	6,093,927	
\$30,000 under \$40,000	6,684,554	233,997,039	49,624,541	2,307,406	24,741,402	4,377,148	27,684,506	6,684,132	131,961,767	6,684,472	19,549,394	6,684,554	19,552,721	
\$40,000 under \$50,000	6,470,334	260,036,993	48,019,765	3,438,215	38,962,406	3,032,119	19,254,753	6,470,311	183,801,130	6,469,319	27,221,512	6,470,334	27,223,890	
\$50,000 under \$75,000	10,156,745	617,260,872	77,143,170	7,501,851	99,565,541	2,654,884	16,920,084	10,156,183	423,650,226	10,155,676	71,208,760	10,156,745	71,256,610	
\$75,000 under \$100,000	3,780,981	322,065,504	28,099,238	3,352,479	57,310,529	428,502	2,777,869	3,777,818	233,908,722	3,780,226	47,130,144	3,780,981	47,197,268	
\$100,000 under \$200,000	2,739,535	359,840,162	19,978,922	2,579,338	63,870,991	160,197	1,046,755	2,739,162	274,960,522	2,738,640	64,747,734	2,739,535	65,016,226	
\$200,000 under \$500,000	692,695	200,397,798	1,259,204	664,803	29,153,110	27,892	180,531	692,432	169,821,912	692,370	50,345,814	692,695	50,883,560	
\$500,000 under \$1,000,000	121,226	80,957,542	13	112,279	9,655,053	8,947	57,238	121,171	71,294,001	121,078	24,178,912	121,226	24,405,117	
\$1,000,000 or more	55,202	138,360,921	17	51,894	15,427,778	3,309	21,231	55,142	122,980,186	55,133	43,111,561	55,202	43,429,435	
Nontaxable returns, total	7,555,804	49,212,720	59,060,480	1,012,247	18,041,976	6,138,966	39,709,006	1,154,472	2,954,775	-	-	-	-	

Footnotes at end of table

Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions and Tax Items, by Size of Adjusted Gross Income and by Marital Status--Continued

(All figures are estimates based on samples; money amounts are in thousands of dollars)

Returns of married persons filing separately, heads of households, and surviving spouses													
Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Exemption amount	Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Total income tax	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	
<b>All returns, total</b>	<b>17,734,575</b>	<b>355,845,255</b>	<b>97,538,167</b>	<b>2,844,909</b>	<b>32,196,617</b>	<b>14,780,568</b>	<b>77,131,673</b>	<b>11,742,930</b>	<b>182,552,315</b>	<b>8,737,828</b>	<b>31,382,204</b>	<b>8,740,196</b>	<b>31,520,786</b>
No adjusted gross income	90,091	-5,267,749	367,107	..	..	..	..	..	..	*3	(Z)	208	7,498
\$1 under \$5,000	1,924,597	5,416,702	10,688,348	10,263	138,373	1,913,098	9,912,437	*4,639	*2,368	*3,404	*327	*3,404	*327
\$5,000 under \$10,000	3,223,190	24,965,720	17,575,926	58,011	429,548	3,162,788	16,709,181	315,618	701,914	275,722	99,389	275,722	99,721
\$10,000 under \$15,000	3,390,052	42,112,719	18,883,947	142,178	1,039,456	3,240,635	16,938,805	2,470,539	7,035,647	657,633	472,749	657,633	472,749
\$15,000 under \$20,000	2,678,907	46,480,176	15,477,550	232,070	2,009,101	2,448,837	12,647,326	2,554,743	16,597,138	1,474,370	1,272,356	1,474,370	1,272,389
\$20,000 under \$25,000	1,960,796	43,928,257	10,759,209	272,489	2,183,208	1,684,900	8,710,388	1,954,435	22,297,981	1,897,220	2,935,075	1,897,224	2,935,301
\$25,000 under \$30,000	1,311,420	35,729,251	7,401,021	376,729	3,500,789	934,692	4,874,375	1,296,399	19,974,025	1,291,709	2,907,021	1,291,713	2,907,111
\$30,000 under \$40,000	1,582,018	54,515,404	8,491,913	709,466	6,966,590	868,035	4,560,502	1,573,634	34,558,967	1,570,168	5,325,150	1,570,168	5,325,695
\$40,000 under \$50,000	779,382	34,613,578	4,067,860	451,380	4,664,035	327,842	1,705,492	779,256	24,183,092	775,573	4,109,699	776,020	4,115,091
\$50,000 under \$75,000	578,766	33,621,475	3,057,476	396,727	5,167,588	182,060	972,634	578,561	24,428,971	577,017	4,729,439	578,574	4,735,110
\$75,000 under \$100,000	99,159	8,374,809	432,911	89,339	1,474,722	9,820	52,875	99,103	6,420,699	99,102	1,448,283	99,105	1,450,788
\$100,000 under \$200,000	87,460	11,681,419	345,156	79,921	2,115,345	7,536	36,858	87,382	9,194,021	87,350	2,397,489	87,408	2,429,781
\$200,000 under \$500,000	20,933	6,175,845	9,721	19,145	835,989	1,747	8,297	20,849	5,328,021	20,837	1,645,744	20,882	1,673,799
\$500,000 under \$1,000,000	4,635	3,109,166	13	4,197	360,926	437	1,875	4,624	2,749,193	4,581	914,368	4,623	934,614
\$1,000,000 or more	3,150	10,388,483	11	2,995	1,310,967	141	629	3,147	9,080,279	3,140	3,125,116	3,144	3,160,812
<b>Taxable returns, total.....</b>	<b>8,740,196</b>	<b>275,793,936</b>	<b>43,428,500</b>	<b>2,547,853</b>	<b>28,606,220</b>	<b>6,174,364</b>	<b>30,768,906</b>	<b>8,737,082</b>	<b>173,662,944</b>	<b>8,737,828</b>	<b>31,382,204</b>	<b>8,740,196</b>	<b>31,520,786</b>
No adjusted gross income	208	-641,210	1,083	..	..	..	..	..	..	*3	(Z)	208	7,498
\$1 under \$5,000	*3,404	*7,247	..	..	..	*3,404	*5,113	*3,404	*2,134	*3,404	*327	*3,404	*327
\$5,000 under \$10,000	275,722	2,274,778	712,042	20,029	31,942	253,302	876,162	273,232	661,365	275,722	99,389	275,722	99,721
\$10,000 under \$15,000	657,633	8,229,085	2,257,673	55,029	280,838	595,366	2,535,815	657,633	3,154,740	657,633	472,749	657,633	472,749
\$15,000 under \$20,000	1,474,370	26,339,866	6,749,553	121,180	846,511	1,353,190	6,689,218	1,474,370	12,054,584	1,474,370	1,272,356	*4,743,370	1,272,389
\$20,000 under \$25,000	1,897,224	42,548,916	10,165,160	256,998	1,993,699	1,636,849	8,449,437	1,897,220	21,971,066	1,897,220	2,935,075	1,897,224	2,935,301
\$25,000 under \$30,000	1,291,713	35,202,453	7,255,441	357,021	3,125,725	934,692	4,874,375	1,291,709	19,947,153	1,291,709	2,907,021	1,291,713	2,907,111
\$30,000 under \$40,000	1,570,168	54,102,200	8,415,175	897,816	6,606,658	868,035	4,560,502	1,570,168	34,519,866	1,570,168	5,325,150	1,570,168	5,325,695
\$40,000 under \$50,000	775,020	34,455,063	4,028,412	448,017	4,554,253	327,842	1,705,492	775,904	24,173,222	775,573	4,109,699	776,020	4,115,091
\$50,000 under \$75,000	578,574	33,606,571	3,056,468	396,540	5,159,682	182,035	972,560	578,380	24,421,372	577,017	4,729,439	578,574	4,735,110
\$75,000 under \$100,000	99,105	8,369,696	432,533	89,285	1,464,592	9,620	52,875	99,102	6,420,698	99,102	1,448,283	99,105	*450,788
\$100,000 under \$200,000	87,408	11,673,219	345,037	79,893	2,110,216	7,511	36,781	87,356	9,189,632	87,350	2,397,489	87,408	2,429,781
\$200,000 under \$500,000	20,882	6,161,564	9,706	19,098	819,654	1,743	8,283	20,839	5,326,059	20,837	1,645,744	20,882	1,673,799
\$500,000 under \$1,000,000	4,623	3,100,508	6	4,187	351,267	436	1,872	4,622	2,748,029	4,581	914,368	4,623	934,614
\$1,000,000 or more	3,144	10,363,998	11	2,991	1,291,183	139	621	3,143	9,073,024	3,140	3,125,116	3,144	3,160,812
<b>Nontaxable returns, total..</b>	<b>8,994,378</b>	<b>80,051,319</b>	<b>54,109,657</b>	<b>297,055</b>	<b>3,590,396</b>	<b>8,606,204</b>	<b>46,362,768</b>	<b>3,005,849</b>	<b>8,889,372</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>

Footnotes at end of table

**Table 1.2--All Returns: Adjusted Gross Income, Exemptions, Deductions and Tax Items, by Size of Adjusted Gross Income and by Marital Status--Continued**

NOTE: Figures are estimates based on samples--money, amounts are in thousands of dollars

Size of adjusted gross income	Returns of single persons												
	Number of returns	Adjusted gross income less deficit	Exemption amount	Total itemized deductions		Standard deduction		Taxable income		Income tax after credits		Total income tax	
				Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(40)	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)
All returns total	48,568,557	859,008,840	96,048,942	7,396,097	86,368,519	40,749,691	141,550,967	37,213,399	571,434,659	36,947,417	109,535,620	36,952,288	109,912,142
No adjusted gross income	422,769	-11,834,201	924,080	--	--	--	--	--	--	*1,248	*1,424	1,819	9,145
\$1 under \$5,000	11,899,820	28,976,311	11,845,555	99,008	762,828	11,800,813	31,373,159	3,589,772	2,073,331	3,502,908	346,427	3,503,233	347,687
\$5,000 under \$10,000	9,266,085	68,019,688	18,650,247	399,441	4,166,167	8,866,643	33,899,379	6,899,253	15,076,564	6,816,116	2,262,701	6,816,152	2,266,035
\$10,000 under \$15,000	6,705,899	82,967,748	15,453,635	480,561	4,259,328	6,225,338	23,820,385	6,612,130	40,247,089	6,532,475	5,988,917	6,532,475	5,991,501
\$15,000 under \$20,000	5,011,263	87,383,047	11,933,492	654,061	6,081,848	4,357,202	16,551,887	4,924,012	53,732,620	4,909,984	8,041,377	4,909,984	8,041,377
\$20,000 under \$25,000	4,056,311	90,794,559	9,882,784	644,001	5,206,009	3,412,310	12,853,722	4,038,150	62,990,251	4,037,175	9,454,540	4,037,184	9,457,494
\$25,000 under \$30,000	3,154,554	86,062,601	7,680,173	795,748	6,554,288	2,358,807	8,858,566	3,138,570	63,146,778	3,138,561	9,547,720	3,138,561	9,547,823
\$30,000 under \$40,000	4,045,507	139,301,815	9,981,096	1,480,706	13,558,978	2,567,801	9,717,937	4,031,125	106,220,527	4,030,159	18,369,826	4,030,487	18,377,164
\$40,000 under \$50,000	1,799,600	79,743,701	4,507,971	1,043,859	11,004,042	755,740	2,887,692	1,790,074	61,683,397	1,790,071	12,155,995	1,790,399	12,156,977
\$50,000 under \$75,000	1,490,727	89,263,212	3,776,640	1,147,782	15,503,996	342,946	1,339,485	1,479,981	68,782,841	1,478,733	15,052,427	1,479,823	15,061,287
\$75,000 under \$100,000	341,106	29,098,610	855,821	308,342	5,722,984	34,763	143,208	339,189	22,399,140	339,185	5,391,907	340,979	5,432,478
\$100,000 under \$200,000	277,176	36,030,500	548,696	256,990	6,274,489	20,187	77,976	276,621	29,149,447	276,493	7,755,560	276,661	7,839,231
\$200,000 under \$500,000	71,797	21,260,153	8,751	66,579	3,014,261	5,218	20,424	71,634	18,231,678	71,530	5,629,737	71,629	5,722,606
\$500,000 under \$1,000,000	14,848	10,182,002	--	13,552	1,318,289	1,296	4,726	14,822	8,665,392	14,728	2,961,271	14,824	3,005,606
\$1,000,000 or more	8,095	21,759,094	--	7,469	2,941,012	626	2,421	8,068	18,835,603	8,052	6,575,792	8,079	6,655,732
Taxable returns, total	36,952,288	828,908,605	75,659,286	6,770,751	74,705,648	30,179,717	108,476,831	36,942,989	570,945,111	36,947,417	109,535,620	36,952,288	109,912,142
No adjusted gross income	1,819	-802,999	4,365	--	--	--	--	--	--	*1,248	*1,424	1,819	9,145
\$1 under \$5,000	3,503,233	9,370,955	11,480	*14,864	*38,764	3,488,368	7,276,826	3,498,348	2,066,084	3,502,908	346,427	3,503,233	347,687
\$5,000 under \$10,000	6,816,152	53,031,269	12,167,164	108,049	555,607	6,708,103	25,298,757	6,816,116	15,010,760	6,816,116	2,262,701	6,816,152	2,266,035
\$10,000 under \$15,000	6,532,475	80,868,026	14,851,586	388,797	2,536,571	6,143,678	23,509,588	6,532,475	39,670,280	6,532,475	5,988,917	6,532,475	5,991,501
\$15,000 under \$20,000	4,909,984	85,685,059	11,621,776	565,565	3,912,544	4,344,419	16,502,275	4,909,984	53,648,464	4,909,984	8,041,377	4,909,984	8,041,377
\$20,000 under \$25,000	4,037,184	90,364,502	9,780,075	628,285	4,768,247	3,408,900	12,841,103	4,037,175	62,975,278	4,037,175	9,454,540	4,037,184	9,457,494
\$25,000 under \$30,000	3,138,561	85,627,756	7,642,565	779,762	5,960,041	2,358,799	8,858,537	3,138,561	63,146,613	3,138,561	9,547,720	3,138,561	9,547,823
\$30,000 under \$40,000	4,030,487	138,693,022	9,938,840	1,463,648	12,852,614	2,566,839	9,714,378	4,030,162	106,195,882	4,030,159	18,369,826	4,030,487	18,377,164
\$40,000 under \$50,000	1,790,399	79,310,246	4,478,407	1,034,658	10,270,988	755,740	2,887,692	1,790,071	61,683,376	1,790,071	12,155,995	1,790,399	12,156,977
\$50,000 under \$75,000	1,479,823	88,646,279	3,751,031	1,137,032	14,781,308	342,790	1,338,957	1,479,810	68,775,250	1,478,733	15,052,427	1,479,823	15,061,287
\$75,000 under \$100,000	340,979	29,087,315	855,505	306,216	5,707,874	34,763	143,208	339,185	22,399,085	339,185	5,391,907	340,979	5,432,478
\$100,000 under \$200,000	276,661	35,959,047	547,762	256,475	6,185,722	20,186	77,972	276,614	29,148,901	276,493	7,755,560	276,661	7,839,231
\$200,000 under \$500,000	71,629	21,214,314	8,731	66,417	2,957,759	5,212	20,403	71,610	18,228,339	71,530	5,629,737	71,629	5,722,606
\$500,000 under \$1,000,000	14,824	10,165,920	--	13,531	1,301,347	1,293	4,715	14,814	8,862,075	14,728	2,961,271	14,824	3,005,606
\$1,000,000 or more	8,079	21,687,896	--	7,453	2,856,263	626	2,421	8,066	18,834,724	8,052	6,575,792	8,079	6,655,732
Non-taxable returns, total	11,616,270	30,100,235	20,389,656	625,346	11,662,871	10,569,974	33,074,135	270,410	489,547	--	--	--	--

(Z) less than \$500

\* Estimate should be used with caution due to the small number of sample returns on which it is based

\*\* Data combined to avoid disclosure of information for specific taxpayers

NOTE: Detail may not add to totals because of rounding

**Table 1.3 -- All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Item	All returns		Joint returns of married persons		Separate returns of married persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Adjusted gross income less deficit	114,601,819	3,723,339,880	48,298,687	2,508,485,786	2,437,311	62,142,610
Salaries and wages	98,003,356	2,892,120,390	41,465,060	1,916,612,019	2,128,247	50,819,470
Taxable interest	65,233,312	131,140,527	35,590,389	80,886,025	1,020,905	2,520,811
Tax-exempt interest	4,691,129	46,458,032	2,902,543	29,362,608	72,540	923,424
Dividends	24,690,816	79,728,631	14,690,258	49,611,822	325,360	1,486,783
State income tax refunds	17,272,312	11,237,850	12,270,635	8,505,263	393,883	187,937
Alimony received	418,739	4,208,182	19,227	112,741	*7,799	*61,726
Business or profession						
Net income	11,864,976	176,342,644	8,055,700	137,193,782	230,218	2,872,222
Net loss	3,768,073	20,637,964	2,661,370	14,879,672	70,915	459,670
Sales of capital assets						
Net gain in AGI	14,201,679	152,257,495	8,438,640	110,259,346	153,077	4,733,604
Net loss in AGI	4,206,780	8,085,593	2,667,645	5,237,576	52,336	57,120
Sales of property other than capital assets	1,705,943	-3,825,285	1,316,969	-2,745,148	25,640	-190,134
Taxable IRA distributions	4,382,772	27,080,640	2,895,692	19,997,495	50,940	271,271
Pensions and annuities in AGI	17,441,114	194,014,034	10,656,829	134,503,127	213,429	2,185,128
Rent and royalty						
Net income	5,746,353	41,558,889	3,973,150	31,108,715	64,206	733,191
Net loss	5,300,136	31,600,265	3,752,135	23,110,578	69,883	501,334
Farm rental income less loss	628,292	3,451,144	380,490	2,239,029	6,249	67,280
Partnership and S corporation net income less loss	5,513,884	92,868,065	3,948,740	78,796,361	84,271	1,237,777
Estate and trust net income less loss	483,763	4,564,425	246,770	2,351,188	10,095	173,372
Farm net income less loss	2,272,407	-3,666,447	1,810,081	-2,728,776	38,425	-132,972
Unemployment compensation	9,655,286	27,586,208	5,122,106	15,933,502	196,433	493,822
Social security benefits in AGI	5,688,191	24,649,668	3,787,046	18,215,995	95,093	351,998
Other income less loss	5,225,702	19,639,891	3,328,795	13,982,716	77,689	544,411
Total statutory adjustments	17,179,519	36,624,273	11,154,017	26,573,199	310,821	657,611
Primary IRA payments	3,998,976	6,050,274	2,201,460	3,384,827	37,251	54,599
Secondary IRA payments	1,799,919	2,477,126	1,799,919	2,477,126	-	-
Payments to a Keogh plan	947,949	8,160,190	768,571	6,947,776	7,335	72,711
Deduction for self-employment tax	12,486,990	11,867,147	8,617,603	9,148,691	228,132	179,646
Self-employed health insurance deduction	2,944,725	2,101,234	2,169,871	1,769,264	34,008	16,781
Total itemized deductions	32,821,464	490,403,708	22,580,458	371,838,572	822,573	8,254,515
Medical and dental expenses deduction	5,489,587	26,509,957	3,401,960	13,193,744	117,143	284,558
Taxes paid deduction	32,263,880	169,850,372	22,395,772	132,888,944	797,832	3,053,432
Interest paid deduction	27,497,691	200,189,793	20,274,526	158,234,693	600,794	3,078,430
Contributions deduction	29,799,001	68,354,293	21,071,892	52,974,379	667,664	1,255,822
Casualty or theft loss deduction	170,112	2,802,466	107,630	2,053,879	*6,709	*99,761
Moving expenses deduction	816,450	3,918,973	591,076	3,091,269	7,682	20,018
Total miscellaneous deductions	8,335,676	31,533,697	5,278,528	20,277,399	239,751	821,909
Basic standard deduction	80,840,916	370,905,395	25,310,657	156,705,773	1,555,201	4,798,737
Additional standard deduction	10,547,983	11,229,050	5,612,895	6,746,033	75,290	53,568
Taxable income	90,831,069	2,453,542,706	41,874,740	1,699,555,732	2,101,652	46,225,946
Total tax credits	13,221,602	8,158,947	7,064,122	4,680,139	62,406	162,050
Child care credit	6,090,070	2,559,319	4,189,984	1,662,675	29,504	15,945
Credit for the elderly or disabled	223,053	49,019	66,972	16,597	-	-
Foreign tax credit	1,292,596	2,217,865	850,164	1,611,159	30,535	128,995
Earned income credit used to offset income						
tax before credits	6,130,847	2,300,455	1,887,454	577,797	-	-
Minimum tax credit	60,158	256,340	41,618	209,788	285	5,774
General business credit	255,132	578,304	196,736	467,524	2,254	9,463
Income tax after credits	86,420,482	500,735,016	40,735,236	359,817,191	2,090,393	10,276,112
Alternative minimum tax	334,615	2,052,790	226,484	1,537,687	15,890	91,969
Total income tax	86,435,367	502,787,806	40,742,883	361,354,878	2,091,654	10,368,082
Total tax liability	88,724,446	526,818,862	41,979,017	379,865,130	2,148,691	10,753,215
Total tax payments	105,147,746	563,962,671	45,411,524	393,684,754	2,213,953	10,689,120
Income tax withheld	98,688,932	426,405,232	42,387,198	289,907,601	2,115,215	7,215,627
Estimated tax payments	12,379,549	116,326,360	7,344,057	86,718,703	145,132	2,764,322
Overpayment refunded	79,275,446	84,776,869	29,663,058	42,934,232	1,345,860	995,216
Tax due at time of filing	28,637,871	50,330,900	15,811,518	36,519,300	959,105	1,423,261

Footnotes at end of table

**Table 1.3 -- All Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status--Continued**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Item	Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(7)	(8)	(9)	(10)	(11)	(12)
Adjusted gross income less deficit	15,241,758	292,372,541	55,506	1,330,103	48,568,557	859,008,840
Salaries and wages	14,498,100	264,232,249	49,953	832,099	39,861,996	659,624,553
Taxable interest	3,962,242	3,105,593	23,345	98,331	24,636,431	44,529,767
Tax-exempt interest	148,435	944,571	5,323	11,496	1,562,288	15,216,933
Dividends	1,048,832	1,851,097	12,717	38,241	8,613,649	26,740,688
State income tax refunds	1,196,603	610,534	5,600	4,719	3,405,591	1,929,398
Alimony received	185,533	1,756,139	-	-	206,180	2,277,575
Business or profession						
Net income	783,019	7,660,811	*3,789	*84,217	2,792,249	28,531,612
Net loss	228,305	1,104,264	*1,297	*7,118	806,186	4,187,240
Sales of capital assets						
Net gain in AGI	530,985	3,657,838	9,956	89,023	5,069,021	33,517,683
Net loss in AGI	190,534	344,091	1,268	3,579	1,294,997	2,443,228
Sales of property other than capital assets	43,846	-132,228	252	-12,882	319,236	-744,894
Taxable IRA distributions	204,218	989,704	*1,429	*6,299	1,230,493	5,815,871
Pensions and annuities in AGI	899,846	6,409,553	14,301	142,997	5,656,710	50,773,229
Rent and royalty						
Net income	239,235	1,262,687	2,641	18,751	1,467,122	8,435,546
Net loss	285,477	1,667,510	4,088	32,822	1,188,553	6,288,022
Farm rental income less loss	9,912	14,580	-	-	231,641	1,130,255
Partnership and S corporation net income less loss	181,720	2,075,441	2,053	7,323	1,297,099	10,751,164
Estate and trust net income less loss	17,025	268,835	*15	*5,740	209,858	1,765,290
Farm net income less loss	43,040	-19,919	*164	*6,532	380,696	-778,248
Unemployment compensation	1,581,406	3,539,902	*5,806	*13,238	2,749,537	7,605,743
Social security benefits in AGI	123,999	328,438	1,638	5,450	1,680,414	5,747,787
Other income less loss	395,765	877,183	7,906	63,763	1,415,546	4,171,817
Total statutory adjustments	1,166,640	1,788,475	6,263	13,920	4,541,778	7,591,068
Primary IRA payments	288,522	399,260	*3,260	*6,492	1,468,483	2,205,097
Secondary IRA payments	-	-	-	-	-	-
Payments to a Keogh plan	23,983	195,227	*195	*5,018	147,865	939,457
Deduction for self-employment tax	798,137	524,463	*2,667	*2,232	2,840,452	2,012,115
Self-employed health insurance deduction	107,898	61,194	*167	*174	632,781	253,821
Total itemized deductions	2,008,775	23,733,852	13,561	208,250	7,396,097	86,368,519
Medical and dental expenses deduction	448,307	1,153,625	*2,303	*1,602	1,519,875	11,876,428
Taxes paid deduction	1,978,174	7,020,944	13,561	80,081	7,078,542	26,806,970
Interest paid deduction	1,677,768	10,606,403	12,857	96,807	4,931,745	28,173,461
Contributions deduction	1,871,122	2,695,166	13,554	30,303	6,174,769	11,398,624
Casualty or theft loss deduction	14,336	144,412	-	-	41,437	504,414
Moving expenses deduction	48,973	178,218	-	-	168,719	629,468
Total miscellaneous deductions	706,701	2,145,206	3,525	4,631	2,107,170	8,284,552
Basic standard deduction	13,184,606	71,771,673	40,761	252,098	40,749,691	137,377,115
Additional standard deduction	276,017	251,478	*5,885	*4,119	4,577,897	4,173,851
Taxable income	9,611,597	135,646,849	29,682	679,521	37,213,399	571,434,659
Total tax credits	5,312,731	2,613,895	15,332	8,125	767,012	694,738
Child care credit	1,816,334	857,623	*3,526	*2,699	50,722	20,377
Credit for the elderly or disabled	*11,576	*1,808	-	-	144,506	30,614
Foreign tax credit	39,843	66,280	*1,011	*39	371,044	411,392
Earned income credit used to offset income tax before credits	4,097,858	1,660,843	*11,779	*5,266	133,756	56,549
Minimum tax credit	2,672	8,003	-	-	15,583	32,775
General business credit	7,441	9,438	*5	*58	48,696	91,822
Income tax after credits	6,627,045	20,969,465	20,391	136,627	36,947,417	109,535,620
Alternative minimum tax	12,219	43,731	*31	*2,881	79,991	376,522
Total income tax	6,628,152	21,013,196	20,391	139,508	36,952,288	109,912,142
Total tax liability	6,789,263	21,835,354	22,862	143,029	37,784,613	114,222,133
Total tax payments	14,027,809	33,365,888	44,142	160,749	43,450,317	126,062,161
Income tax withheld	13,813,679	30,500,163	42,732	119,069	40,330,108	98,662,771
Estimated tax payments	363,449	2,437,076	2,790	28,946	4,524,121	24,377,313
Overpayment refunded	14,035,170	20,828,092	39,516	57,608	34,191,842	19,961,720
Tax due at time of filing	960,226	1,465,449	11,362	20,979	10,895,659	10,901,911

\* Estimate should be used with caution due to the small number of sample returns on which it is based

NOTE: Detail may not add to total because of rounding

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages		Taxable interest		Tax exempt interest		Dividends		State income tax refunds	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
All returns, total	114,601,819	3,723,339,880	98,003,356	2,892,120,390	65,233,312	131,140,527	4,591,129	46,459,032	24,690,816	79,728,631	17,272,312	11,237,850
No adjusted gross income	920,431	52,237,725	318,194	6,497,422	559,885	3,266,780	41,050	645,816	242,942	928,720	64,260	146,842
\$1 under \$5,000	14,850,154	37,291,580	11,841,069	32,321,021	5,105,990	2,708,400	106,777	507,920	1,570,079	1,110,905	53,859	29,051
\$5,000 under \$10,000	14,727,738	110,431,929	11,560,567	80,639,392	5,431,602	7,408,324	161,962	667,864	1,634,693	2,347,232	256,450	111,623
\$10,000 under \$15,000	13,459,141	187,589,389	10,773,131	122,815,180	5,505,516	9,603,437	254,130	968,492	1,708,876	2,990,630	328,213	103,976
\$15,000 under \$20,000	11,370,849	198,121,307	9,571,353	152,497,730	5,393,801	8,966,215	232,602	1,250,444	1,649,102	3,253,695	600,929	205,719
\$20,000 under \$25,000	9,474,601	212,328,659	8,150,808	168,680,612	4,982,040	7,585,817	266,027	1,595,896	1,620,999	3,284,634	774,656	275,796
\$25,000 under \$30,000	7,783,773	212,848,223	7,096,984	178,378,184	4,466,405	5,342,674	193,619	1,088,764	1,327,652	2,495,203	1,041,478	379,823
\$30,000 under \$40,000	12,356,341	429,243,404	11,318,732	382,267,066	8,400,979	10,770,557	526,809	3,134,977	2,803,491	5,772,422	2,536,784	1,017,311
\$40,000 under \$50,000	9,072,138	405,366,468	8,324,011	338,641,536	6,985,021	10,057,962	514,996	3,431,509	2,570,728	5,679,684	2,765,390	1,110,723
\$50,000 under \$75,000	12,248,445	741,486,274	11,372,467	624,137,048	10,476,055	16,229,927	867,857	6,219,781	4,528,887	10,759,965	4,936,240	2,919,780
\$75,000 under \$100,000	4,224,878	359,850,336	3,908,872	292,669,430	3,934,329	9,550,189	462,109	4,009,971	2,165,376	7,032,081	1,970,396	1,284,463
\$100,000 under \$200,000	3,107,998	408,039,318	2,778,244	291,555,785	2,984,297	13,264,199	655,239	7,441,788	2,055,603	11,337,645	1,455,586	1,609,491
\$200,000 under \$500,000	786,038	228,008,384	674,069	136,463,848	771,369	9,935,125	290,384	6,810,618	627,429	8,944,621	378,694	1,074,176
\$500,000 under \$1,000,000	140,803	94,353,593	118,034	47,823,166	139,736	5,091,940	75,002	3,263,164	123,684	4,172,941	72,177	450,304
\$1,000,000 or more	66,485	170,636,763	56,820	56,732,949	66,287	11,360,981	42,526	5,422,027	61,275	9,648,252	37,190	821,771
Taxable returns, total	86,435,367	3,563,975,607	75,411,093	2,723,086,199	56,912,141	117,638,031	4,371,036	43,308,502	22,245,276	74,749,258	16,458,029	10,684,079
No adjusted gross income	5,007	3,895,521	1,976	268,706	3,269	472,572	691	57,565	1,805	106,879	867	12,201
\$1 under \$5,000	3,519,067	9,409,401	2,564,888	7,188,743	2,604,681	981,683	46,360	38,771	896,682	494,797	*2,490	*481
\$5,000 under \$10,000	7,096,914	55,348,012	5,822,585	41,890,513	2,922,530	3,418,218	86,881	266,644	866,920	1,155,529	59,050	19,509
\$10,000 under \$15,000	8,482,851	105,343,511	6,512,149	74,110,199	4,072,426	7,488,448	194,613	674,686	1,308,588	2,388,264	205,565	65,843
\$15,000 under \$20,000	8,668,660	152,445,756	7,115,467	113,789,619	4,515,873	8,093,021	194,801	893,483	1,451,716	2,768,857	410,817	126,915
\$20,000 under \$25,000	9,149,885	205,282,433	7,923,795	163,196,650	4,787,563	7,242,458	254,652	1,359,844	1,563,841	3,046,841	707,131	231,347
\$25,000 under \$30,000	7,658,908	209,448,325	7,002,233	175,968,449	4,384,225	5,160,943	187,372	1,048,937	1,300,708	2,443,798	989,151	359,317
\$30,000 under \$40,000	12,295,208	426,792,262	11,275,862	360,875,328	8,333,795	10,350,629	516,128	3,023,524	2,768,757	5,501,797	2,508,184	893,519
\$40,000 under \$50,000	9,036,752	403,802,302	8,306,450	337,969,392	6,954,299	9,688,093	510,036	3,371,050	2,552,514	5,433,886	2,747,607	*089,361
\$50,000 under \$75,000	12,215,142	739,533,722	11,355,156	623,080,861	10,446,539	16,057,377	859,465	5,893,273	4,509,519	10,449,579	4,914,557	2,570,901
\$75,000 under \$100,000	4,221,065	359,522,515	3,906,376	292,478,034	3,930,524	9,481,084	459,262	3,922,162	2,182,269	6,998,492	1,969,725	1,280,985
\$100,000 under \$200,000	3,103,603	407,472,428	2,775,998	291,339,397	2,979,974	13,101,492	653,378	7,313,643	2,052,323	11,266,162	1,454,856	1,599,875
\$200,000 under \$500,000	785,208	227,773,675	673,596	136,381,113	770,581	9,828,424	290,138	6,769,151	626,833	8,907,210	378,383	1,088,608
\$500,000 under \$1,000,000	140,672	94,263,971	117,956	47,800,212	139,611	5,043,672	74,955	3,258,570	123,590	4,154,885	72,152	446,217
\$1,000,000 or more	66,426	170,432,814	56,776	56,686,981	66,230	11,234,945	42,504	5,416,679	61,223	9,584,312	37,165	815
Non-taxable returns, total	28,166,452	159,364,274	22,592,264	169,034,191	8,321,171	13,502,496	320,093	3,150,530	2,445,539	4,979,373	814,283	563,771

Footnotes at end of table

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

All figures are estimates based on samples--money amounts are in thousands of dollars.)

Size of adjusted gross income	Alimony received		Business or profession				Capital gain distributions reported on Form 1040		Sales of capital assets reported on Schedule D			
			Net income		Net loss				Net gain in AGI		Net loss in AGI	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	
All returns, total	418,739	4,208,182	11,864,976	176,342,644	3,768,073	20,637,964	3,942,860	2,595,138	10,258,819	149,862,356	4,206,780	8,085,593
No adjusted gross income	2,379	16,603	108,373	1,330,137	337,308	5,567,009	10,045	3,585	111,968	6,061,024	179,819	425,568
\$1 under \$5,000	12,546	30,503	1,022,446	2,565,543	158,775	596,500	401,435	178,227	493,102	640,991	201,868	343,375
\$5,000 under \$10,000	53,158	284,863	1,391,363	7,751,073	219,769	969,942	297,743	150,922	602,195	1,406,091	313,988	580,554
\$10,000 under \$15,000	72,278	374,487	1,123,896	8,641,636	249,080	1,223,036	286,438	200,004	640,890	1,975,976	246,722	458,562
\$15,000 under \$20,000	57,553	374,454	1,039,306	9,351,043	273,985	1,190,329	257,832	137,407	649,459	2,314,128	265,203	506,634
\$20,000 under \$25,000	42,016	269,791	816,876	8,116,377	269,740	1,148,522	248,960	215,078	637,793	2,313,316	251,972	486,988
\$25,000 under \$30,000	34,028	244,170	781,181	7,392,272	243,704	1,028,767	243,489	117,639	513,159	2,280,296	190,428	358,288
\$30,000 under \$40,000	64,402	624,614	1,304,922	13,984,953	531,341	1,811,251	441,452	258,234	1,107,619	4,777,430	453,850	849,589
\$40,000 under \$50,000	34,560	531,096	1,122,604	12,322,036	393,818	1,149,698	460,583	296,478	949,446	5,301,536	326,575	571,385
\$50,000 under \$75,000	26,255	636,145	1,606,465	25,457,640	616,300	2,356,160	762,012	521,587	1,785,495	11,817,079	798,858	1,472,930
\$75,000 under \$100,000	10,138	383,499	657,317	17,464,412	232,463	964,150	313,010	279,887	999,028	9,307,836	386,446	767,047
\$100,000 under \$200,000	7,839	316,948	663,323	33,705,051	178,159	1,206,231	191,565	190,538	1,197,823	20,876,053	398,074	802,013
\$200,000 under \$500,000	1,380	88,121	181,335	18,501,628	48,896	636,551	26,126	39,026	430,125	20,440,045	150,237	351,435
\$500,000 under \$1,000,000	*113	*10,806	29,692	5,187,916	9,515	267,030	1,688	3,089	91,909	13,530,797	30,079	77,150
\$1,000,000 or more	96	22,082	12,874	4,560,926	5,218	522,787	452	3,437	48,808	46,619,758	12,661	34,075
Taxable returns, total	333,879	3,834,689	8,764,187	156,685,830	2,895,811	12,263,224	3,623,360	2,455,217	9,258,492	141,015,037	3,504,056	6,576,192
No adjusted gross income	*34	*3,882	1,209	98,640	836	107,442	*47	*413	1,923	1,375,085	1,253	2,685
\$1 under \$5,000	-	-	58,127	111,563	*8,569	*12,373	315,193	147,091	251,630	263,570	31,972	18,099
\$5,000 under \$10,000	24,795	172,991	470,404	2,612,764	80,240	262,099	175,747	85,618	310,643	628,479	119,188	162,723
\$10,000 under \$15,000	45,366	249,877	547,449	4,037,253	118,371	483,690	228,526	168,207	455,833	1,277,497	184,911	329,627
\$15,000 under \$20,000	45,225	304,182	631,205	5,354,169	194,462	732,094	227,518	132,923	563,338	1,799,936	216,653	418,512
\$20,000 under \$25,000	40,771	264,291	754,328	7,117,597	250,605	946,735	240,591	213,434	613,775	2,155,919	226,869	422,357
\$25,000 under \$30,000	34,025	244,056	748,440	6,934,827	235,481	958,357	242,176	116,421	497,010	2,151,220	181,921	339,465
\$30,000 under \$40,000	63,288	606,780	1,292,570	13,684,095	525,935	1,759,078	439,764	257,947	1,088,815	4,553,197	446,204	826,728
\$40,000 under \$50,000	34,560	531,096	1,117,062	12,246,878	393,152	1,142,219	459,138	295,926	939,192	5,076,807	323,807	583,292
\$50,000 under \$75,000	26,252	636,092	1,600,155	25,192,826	615,307	2,337,028	761,833	521,315	1,771,448	11,530,417	796,308	1,468,188
\$75,000 under \$100,000	10,138	383,499	656,951	17,449,462	231,936	951,198	313,009	279,887	997,574	9,231,868	384,758	764,232
\$100,000 under \$200,000	7,839	316,948	662,593	33,623,551	177,441	1,189,978	191,565	190,538	1,195,006	20,640,252	397,541	800,482
\$200,000 under \$500,000	1,379	88,108	181,162	18,483,752	48,766	625,510	26,116	38,978	429,694	20,331,106	149,996	350,751
\$500,000 under \$1,000,000	*113	*10,806	29,665	5,183,628	9,494	261,834	1,686	3,085	91,843	13,486,235	30,030	77,020
\$1,000,000 or more	96	22,082	12,866	4,554,825	5,213	493,590	451	3,436	48,768	46,513,448	12,645	34,030
Nontaxable returns, total	84,860	373,492	3,100,789	19,656,814	872,262	8,374,740	319,499	139,921	1,002,327	8,647,320	702,724	1,507,401

Footnotes at end of table



Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued  
(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Sales of capital assets reported on Schedule D--continued												
Size of adjusted gross income	Short-term capital gain		Short-term capital loss		Short-term loss carryover		Short-term gain from other forms		Short-term loss from other forms		Long-term capital gain	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns, total	4,037,362	29,009,930	3,361,259	37,899,112	657,243	19,982,648	137,541	1,350,573	62,948	461,537	11,382,251	157,245,937
No adjusted gross income	57,709	833,132	96,824	4,018,113	57,143	2,831,121	2,981	33,750	3,378	37,294	184,482	8,449,089
\$1 under \$5,000	140,887	348,574	109,242	1,054,493	29,619	838,330	*1,529	*3,243	*158	*285	528,461	877,016
\$5,000 under \$10,000	181,749	339,521	151,939	1,257,260	32,581	796,053	9,027	12,293	*5,441	*4,454	688,055	1,742,994
\$10,000 under \$15,000	176,489	403,912	154,005	1,076,288	23,611	672,570	14,184	29,516	*1,469	*16,640	666,711	2,228,821
\$15,000 under \$20,000	196,606	417,539	141,077	904,614	22,892	493,400	10,774	13,631	*6,106	*18,021	714,538	2,491,827
\$20,000 under \$25,000	169,349	472,762	157,714	1,068,962	27,337	619,893	4,590	7,891	*1,542	*9,335	721,336	2,510,953
\$25,000 under \$30,000	170,894	511,585	149,338	898,638	23,342	485,882	6,825	39,687	*1,384	*9,736	558,354	2,394,057
\$30,000 under \$40,000	398,463	1,039,941	326,892	1,843,222	57,815	1,100,532	10,047	27,239	2,840	7,750	1,202,793	5,226,838
\$40,000 under \$50,000	355,424	1,142,456	290,191	1,967,565	58,657	1,137,366	18,661	57,522	5,543	32,218	1,018,522	5,784,883
\$50,000 under \$75,000	739,379	2,244,551	603,353	4,610,667	116,638	2,613,183	13,782	71,483	10,869	23,166	1,994,391	13,285,851
\$75,000 under \$100,000	444,824	1,956,947	351,034	2,658,218	53,138	1,545,215	10,482	39,044	1,855	5,656	1,052,471	9,957,895
\$100,000 under \$200,000	605,807	4,426,227	497,242	5,501,587	86,205	2,867,173	19,154	177,657	8,901	82,200	1,319,564	21,953,689
\$200,000 under \$500,000	260,131	4,426,006	233,791	4,979,088	47,387	2,113,961	9,413	236,980	7,131	57,891	505,439	21,769,358
\$500,000 under \$1,000,000	68,339	2,717,065	62,259	2,234,204	13,497	865,899	3,291	205,362	2,368	29,674	109,976	13,810,516
\$1,000,000 or more	40,711	7,699,712	37,359	3,526,194	7,379	1,222,069	2,803	395,275	2,944	128,218	57,147	44,762,251
Taxable returns, total	3,700,079	27,127,852	2,995,173	29,901,256	518,310	14,661,606	121,766	1,263,580	51,655	389,119	10,178,074	144,379,934
No adjusted gross income	1,038	72,850	1,019	144,629	442	81,581	72	2,332	35	1,486	2,324	1,568,339
\$1 under \$5,000	77,808	107,277	38,125	60,127	*2,493	*3,893					248,388	262,627
\$5,000 under \$10,000	94,559	167,082	69,792	336,810	8,639	228,372	*1,235	*185	*1,003	*1,120	347,025	676,676
\$10,000 under \$15,000	122,623	249,466	103,634	559,269	13,704	347,418	11,858	16,580	*1,157	*16,163	501,740	1,347,381
\$15,000 under \$20,000	172,560	323,767	117,614	539,799	15,139	264,885	*10,650	*11,459	*3,650	*8,831	613,567	1,901,137
\$20,000 under \$25,000	187,866	449,320	142,207	817,569	19,928	445,751	4,562	6,975	*1,498	*5,477	657,205	2,231,574
\$25,000 under \$30,000	198,925	453,121	139,693	768,575	22,295	409,658	5,687	16,628	*2,382	*8,733	541,842	2,260,739
\$30,000 under \$40,000	389,640	1,039,282	320,087	1,667,142	55,497	953,560	10,032	27,150	2,830	6,322	1,179,380	4,947,224
\$40,000 under \$50,000	350,407	1,031,682	286,649	1,822,700	56,151	1,044,067	18,650	57,520	5,398	31,151	1,006,839	5,403,163
\$50,000 under \$75,000	731,136	2,189,514	599,723	4,362,536	115,340	2,493,061	13,740	71,485	10,862	22,840	1,678,312	12,932,405
\$75,000 under \$100,000	447,022	1,907,642	349,822	2,887,820	52,937	1,504,143	10,445	38,989	1,846	5,630	1,089,352	9,850,637
\$100,000 under \$200,000	603,732	4,384,864	495,839	5,362,947	65,646	2,797,158	19,125	176,849	8,574	75,699	1,316,285	21,659,525
\$200,000 under \$500,000	259,799	4,369,348	233,458	4,911,259	47,266	2,080,365	9,397	236,895	7,105	56,809	504,854	21,608,351
\$500,000 under \$1,000,000	68,274	2,691,443	62,193	2,159,191	13,463	821,446	3,289	205,320	2,379	20,691	108,376	13,720,677
\$1,000,000 or more	40,668	7,661,183	37,319	3,470,882	7,367	1,186,248	2,800	395,293	2,936	125,167	57,293	44,587,386
Nontaxable returns, total	337,283	1,882,077	366,086	7,997,856	138,933	5,321,042	15,775	86,994	11,293	72,417	1,204,177	12,266,003

Footnotes at end of table

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

All figures are estimates based on samples; money amounts are in thousands of dollars.

Size of adjusted gross income	Sales of capital assets reported on Schedule D--continued								Schedule D gain subject to 28 percent tax rate	
	Long-term capital loss		Long-term loss carryover		Long-term gain from other forms		Long-term loss from other forms			
	Number of returns (37)	Amount (38)	Number of returns (39)	Amount (40)	Number of returns (41)	Amount (42)	Number of returns (43)	Amount (44)	Number of returns (45)	Amount (46)
All returns total	5,336,864	70,203,347	1,617,399	39,105,715	2,920,921	48,445,779	72,028	609,130	1,692,403	82,183,865
No adjusted gross income	155,961	8,921,295	85,280	5,779,270	80,325	4,027,752	3,316	54,468		
\$1 under \$5,000	254,979	1,697,251	75,894	889,898	73,682	311,768	*1,402	*7,483		
\$5,000 under \$10,000	330,849	3,289,351	118,224	2,218,977	177,483	640,188	*5,408	*6,525		
\$10,000 under \$15,000	266,856	2,287,931	84,403	1,533,273	212,185	973,620	*2,715	*33,319		
\$15,000 under \$20,000	293,577	2,945,277	110,053	1,953,653	176,504	932,759	*7,109	*11,354		
\$20,000 under \$25,000	309,441	2,602,850	80,520	1,601,233	186,136	832,747	*45	*1,275		
\$25,000 under \$30,000	235,558	2,476,676	61,936	1,382,004	181,308	1,023,245	*1,269	*12,098		
\$30,000 under \$40,000	520,288	4,502,339	181,284	3,010,673	315,093	1,681,334	10,662	12,272		
\$40,000 under \$50,000	424,209	3,840,547	106,335	2,050,586	263,433	1,838,412	3,215	50,324		
\$50,000 under \$75,000	962,317	8,739,027	282,640	4,829,395	480,291	4,501,886	13,700	33,479	114,617	1,011,803
\$75,000 under \$100,000	541,849	5,438,067	143,582	3,129,217	248,816	3,480,708	1,625	10,607	128,086	1,387,178
\$100,000 under \$200,000	649,337	8,598,825	175,778	4,442,478	309,722	7,211,718	10,091	61,162	903,539	13,798,671
\$200,000 under \$500,000	286,047	6,646,031	82,915	3,171,651	154,245	7,768,365	6,639	86,039	414,992	16,564,271
\$500,000 under \$1,000,000	67,119	3,081,238	18,680	1,286,657	40,344	4,364,917	2,123	43,263	85,394	10,935,427
\$1,000,000 or more	38,479	5,136,642	10,075	1,826,550	23,353	8,876,343	2,708	185,463	45,776	38,486,516
Taxable returns, total	4,614,937	53,038,003	1,303,853	27,832,789	2,500,266	42,705,620	59,596	496,745	1,692,015	82,143,154
No adjusted gross income	1,843	437,408	702	235,095	1,241	707,479	33	1,237		
\$1 under \$5,000	65,621	84,270	*7,473	*12,551	*4,980	*8,354				
\$5,000 under \$10,000	131,480	685,972	27,237	386,693	59,274	110,573	*1,003	*1,681		
\$10,000 under \$15,000	200,067	1,365,209	63,339	888,297	126,106	424,947	*2,402	*31,338		
\$15,000 under \$20,000	246,046	2,147,104	90,683	1,318,248	137,485	589,785	*4,654	*1,762		
\$20,000 under \$25,000	282,970	1,947,229	67,901	1,103,710	175,458	753,902	**	**		
\$25,000 under \$30,000	226,252	2,178,133	59,607	1,232,783	174,317	944,990	*1,268	*12,097		
\$30,000 under \$40,000	505,541	3,957,332	173,103	2,589,003	310,685	1,603,938	10,652	10,135		
\$40,000 under \$50,000	417,833	3,452,328	102,967	1,817,271	260,256	1,703,938	3,070	48,724		
\$50,000 under \$75,000	958,086	8,549,044	281,145	4,736,920	477,570	4,407,343	13,693	32,990	114,617	1,011,803
\$75,000 under \$100,000	540,715	5,315,487	143,068	3,029,818	248,462	3,421,921	1,625	10,607	128,086	1,387,178
\$100,000 under \$200,000	647,384	8,468,919	175,187	4,385,676	308,827	7,134,763	9,764	51,367	903,201	13,773,022
\$200,000 under \$500,000	285,827	6,509,980	82,735	3,104,916	153,989	7,710,656	6,615	84,114	414,961	16,561,709
\$500,000 under \$1,000,000	67,039	2,952,926	18,646	1,228,750	40,302	4,343,076	2,116	29,799	85,381	10,932,915
\$1,000,000 or more	38,434	4,986,661	10,059	1,783,057	23,332	8,859,956	2,701	180,893	45,770	38,476,528
Nontaxable returns, total	721,927	17,165,344	313,546	11,272,926	420,655	5,740,160	12,433	112,385	388	40,711

Footnotes at end of table

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples; money amounts are in thousands of dollars.)

Size of adjusted gross income	Sales of property other than capital assets				Total taxable			Pensions and annuities		
	Net gain		Net loss		IRA distributions		Total	Amount	Number of returns	In adjusted gross income
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount				
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
<b>All returns, total</b>	<b>777,428</b>	<b>4,922,776</b>	<b>928,515</b>	<b>8,748,061</b>	<b>4,382,772</b>	<b>27,080,640</b>	<b>18,534,595</b>	<b>270,507,408</b>	<b>17,441,114</b>	<b>194,014,034</b>
No adjusted gross income	36,300	555,377	78,642	4,087,039	27,917	283,701	107,491	1,221,054	88,784	734,353
\$1 under \$5,000	21,106	76,045	33,134	158,478	103,407	177,942	600,838	2,414,512	550,407	1,226,188
\$5,000 under \$10,000	44,945	120,849	50,243	200,721	387,417	864,629	2,027,454	11,372,632	1,990,922	9,352,303
\$10,000 under \$15,000	38,493	101,646	48,797	141,360	523,038	1,638,865	2,517,100	20,244,221	2,455,711	17,537,268
\$15,000 under \$20,000	71,827	215,698	67,600	178,309	502,079	1,864,168	2,158,964	22,078,711	2,098,750	18,740,093
\$20,000 under \$25,000	56,997	252,467	46,634	139,699	436,260	1,850,468	1,778,090	21,865,075	1,724,357	19,239,277
\$25,000 under \$30,000	37,647	160,332	44,053	141,018	319,037	1,664,044	1,213,958	14,832,484	1,163,710	12,918,197
\$30,000 under \$40,000	87,365	288,614	68,217	343,152	513,289	2,964,994	2,114,147	29,481,747	1,874,855	22,567,842
\$40,000 under \$50,000	73,727	315,620	89,378	369,402	470,453	2,835,941	1,702,938	29,106,286	1,586,764	22,047,826
\$50,000 under \$75,000	115,668	631,564	101,203	685,956	640,015	4,871,350	2,593,362	52,387,290	2,334,569	38,343,716
\$75,000 under \$100,000	67,670	415,585	74,089	305,577	234,299	3,039,117	835,866	23,333,306	711,180	13,419,609
\$100,000 under \$200,000	73,098	766,142	122,265	642,598	168,636	3,138,985	683,865	25,286,394	586,983	13,467,005
\$200,000 under \$500,000	35,876	468,719	71,239	547,620	46,525	1,355,033	158,677	12,579,902	131,063	4,068,644
\$500,000 under \$1,000,000	9,816	184,740	19,299	295,127	7,450	392,727	28,340	2,652,181	22,529	1,020,876
\$1,000,000 or more	6,893	369,376	13,822	512,006	2,929	218,846	13,476	1,841,701	10,701	697,741
<b>Taxable returns, total</b>	<b>635,047</b>	<b>4,068,063</b>	<b>727,879</b>	<b>4,034,248</b>	<b>3,826,116</b>	<b>25,247,339</b>	<b>15,697,454</b>	<b>252,860,934</b>	<b>14,722,315</b>	<b>181,211,850</b>
No adjusted gross income	783	66,874	581	97,417	218	5,285	1,539	44,431	286	5,457
\$1 under \$5,000	33,581	67,704	4,880	13,291	6,811	14,129	39,024	99,462	39,024	81,647
\$5,000 under \$10,000	10,117	27,955	17,167	5,726	138,114	276,563	834,770	4,852,749	527,522	4,325,222
\$10,000 under \$15,000	20,433	59,089	30,545	62,034	387,222	1,263,348	1,871,055	15,369,117	1,820,792	13,548,326
\$15,000 under \$20,000	45,845	122,870	37,831	89,141	476,438	1,831,725	1,936,451	20,651,329	1,882,242	17,569,087
\$20,000 under \$25,000	52,410	215,064	43,724	94,231	431,258	1,623,939	1,726,021	21,120,527	1,674,052	18,446,475
\$25,000 under \$30,000	37,362	158,439	40,752	112,177	309,659	1,501,677	1,190,958	14,566,634	1,147,838	13,418,796
\$30,000 under \$40,000	85,538	276,080	65,875	307,930	510,005	2,908,445	2,109,039	29,420,062	1,969,584	22,557,478
\$40,000 under \$50,000	73,504	313,883	87,298	383,060	469,500	2,834,880	1,694,141	28,848,890	1,576,002	21,893,816
\$50,000 under \$75,000	112,421	627,739	99,817	658,288	637,275	4,851,484	2,575,941	52,086,934	2,316,210	39,771,726
\$75,000 under \$100,000	67,653	415,449	73,576	293,419	234,208	3,037,277	835,782	23,323,502	711,077	13,417,312
\$100,000 under \$200,000	72,803	761,476	121,566	614,842	168,584	3,136,317	682,387	25,257,749	595,519	15,477,922
\$200,000 under \$500,000	35,807	465,407	71,091	535,983	46,474	1,351,550	158,525	12,571,349	130,951	4,062,390
\$500,000 under \$1,000,000	9,804	182,773	19,276	292,827	7,443	391,852	28,332	2,647,862	22,517	1,018,910
\$1,000,000 or more	6,885	368,132	13,800	503,882	2,929	218,846	13,470	1,840,183	10,697	697,057
<b>Non-taxable returns, total</b>	<b>142,381</b>	<b>854,713</b>	<b>200,635</b>	<b>4,713,814</b>	<b>556,655</b>	<b>1,833,301</b>	<b>2,837,141</b>	<b>17,646,474</b>	<b>2,718,799</b>	<b>12,802,183</b>

Footnotes at end of table

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

A. figures are estimates based on samples; money amounts are in thousands of dollars.

Size or adjusted gross income	Rent			Royalty			Farm rental					
	Net income		Net loss (includes nondeductible loss)	Net income		Net loss	Net income		Net loss			
	Number of returns	Amount		Number of returns	Amount		Number of returns	Amount				
	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)
All returns: total	4 279 102	31 596 448	4 760 586	28 327 060	1 119 621	4 945 498	56 272	105 695	484 061	3 907 384	144 241	456 239
File adjusted gross income	72 181	916 291	192 305	2 740 566	25 307	174 510	220	2 497	6 745	51 058	5 698	55 497
\$1 under \$5 000	153 008	328 963	132 221	646 326	44 214	53 002	*2 407	*613	21 226	42 331	*6 123	*22 493
\$5 000 under \$10 000	391 833	1 114 932	196 843	950 997	67 213	55 209	*3 564	*5 451	45 713	172 793	23 557	31 311
\$10 000 under \$15 000	387 329	1 266 037	231 220	979 528	108 078	139 369	*1 117	*110	60 949	268 109	14 657	61 154
\$15 000 under \$20 000	312 685	1 212 874	279 319	1 219 340	69 552	118 437	*2 647	*25 472	46 826	284 082	19 404	38 304
\$20 000 under \$25 000	276 132	1 070 139	272 783	1 188 441	77 059	110 172	*254	*141	31 341	297 079	*6 433	*8 669
\$25 000 under \$30 000	264 192	1 031 047	268 648	1 189 526	54 119	174 332	*6 888	*1 800	38 311	229 420	*9 086	*46 272
\$30 000 under \$40 000	456 955	2 043 150	635 296	2 762 464	131 923	354 560	*3 242	*1 444	62 527	393 084	14 138	38 007
\$40 000 under \$50 000	437 807	2 067 257	508 373	2 441 387	109 292	213 591	1 926	4 679	47 259	320 372	12 138	21 512
\$50 000 under \$75 000	662 851	4 411 984	959 624	5 399 052	155 450	435 961	14 892	17 731	52 350	613 293	13 449	25 234
\$75 000 under \$100 000	334 410	2 757 458	444 909	2 738 245	69 346	162 715	*7 043	*12 906	33 960	466 129	9 036	14 419
\$100 000 under \$200 000	328 187	4 802 145	464 574	3 637 834	119 973	735 043	7 224	7 084	27 509	567 743	7 043	64 231
\$200 000 under \$500 000	151 140	4 485 764	135 707	1 625 966	62 814	906 522	3 500	5 633	7 341	152 882	2 929	13 692
\$500 000 under \$1 000 000	32 995	1 932 851	26 235	474 495	14 849	459 087	747	6 243	1 295	33 916	261	5 952
\$1 000 000 or more	17 226	2 055 556	12 528	332 894	10 432	852 989	600	12 892	701	15 095	290	9 493
Taxable returns, total	3 532 008	28 544 983	4 099 813	22 884 266	952 953	4 578 165	50 485	73 432	409 919	3 609 849	111 877	317 693
File adjusted gross income	1 500	103 290	647	56 902	482	15 111	*18	*85	*21	*3 917	*8	*188
\$1 under \$5 000	*3 752	*12 658	*4 603	*7 684	*6 207	*8 237	*7	*446	*3 716	*6 118		
\$5 000 under \$10 000	114 113	298 936	72 335	316 521	16 710	14 017	*1 926	*2 480	14 921	62 353	*9 289	*10 931
\$10 000 under \$15 000	237 342	729 455	149 187	528 046	77 543	107 821	*1 116	*73	43 070	187 693	*8 424	*21 654
\$15 000 under \$20 000	246 099	952 386	201 243	893 078	54 741	110 046	*1 384	*24	45 662	261 610	19 404	38 304
\$20 000 under \$25 000	262 340	995 743	250 747	982 777	73 497	99 667			31 336	296 869	*6 433	*8 669
\$25 000 under \$30 000	254 604	968 143	254 489	1 065 078	52 675	156 517	*6 887	*1 799	38 310	229 397	*9 086	*46 272
\$30 000 under \$40 000	453 079	1 979 865	625 806	2 632 625	131 562	350 739	*3 237	*1 442	62 526	393 060	14 135	37 996
\$40 000 under \$50 000	435 424	2 044 275	505 087	2 356 093	108 771	210 828	1 924	4 677	47 259	320 372	12 096	20 668
\$50 000 under \$75 000	661 490	4 377 203	954 522	5 315 309	154 395	397 958	14 890	17 724	52 349	613 288	13 449	25 234
\$75 000 under \$100 000	334 113	2 741 594	443 300	2 716 495	69 961	161 295	*7 043	*12 906	33 916	465 644	9 035	14 415
\$100 000 under \$200 000	327 002	4 881 247	463 667	3 600 362	119 435	729 755	7 212	7 027	27 503	567 697	7 041	64 228
\$200 000 under \$500 000	150 974	4 475 911	135 454	1 609 791	62 724	905 223	3 495	5 613	7 335	152 811	2 929	13 692
\$500 000 under \$1 000 000	32 964	1 930 773	26 206	472 797	14 828	458 597	746	6 242	1 294	33 905	260	5 950
\$1 000 000 or more	17 211	2 053 404	12 511	330 709	10 421	852 354	600	12 892	701	15 095	290	9 493
Nontaxable returns, total.	747 095	3 051 465	660 773	5 442 794	166 668	367 333	5 786	32 263	74 132	297 535	32 364	138 546

Footnotes at end of table

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued  
(All figures are estimates based on samples--money amounts are in thousands of dollars )

Size of adjusted gross income	Total rental and royalty				Partnership and S corporation				Estate and trust			
	Net income		Net loss		Net income		Net loss		Net income		Net loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
<b>All returns, total</b>	<b>5,352,110</b>	<b>39,749,648</b>	<b>4,865,949</b>	<b>26,339,880</b>	<b>3,395,545</b>	<b>133,437,568</b>	<b>2,128,339</b>	<b>40,569,503</b>	<b>428,226</b>	<b>5,091,374</b>	<b>55,537</b>	<b>526,949</b>
No adjusted gross income	88,222	1,025,920	196,702	2,791,434	53,899	1,433,215	161,447	15,893,497	7,277	116,625	6,611	199,594
\$1 under \$5,000	203,259	406,820	134,069	660,648	75,853	216,297	73,990	425,682	20,606	39,288	*2,474	*4,590
\$5,000 under \$10,000	474,489	1,333,633	218,593	966,179	138,734	610,002	83,629	927,053	31,891	79,983	*3,452	*83
\$10,000 under \$15,000	504,175	1,660,043	240,164	1,003,250	139,919	700,653	98,987	654,061	29,656	104,273	*3,729	*2,360
\$15,000 under \$20,000	398,242	1,584,435	293,274	1,236,700	168,345	877,516	122,721	873,346	22,769	74,529	*4,438	*67,505
\$20,000 under \$25,000	355,936	1,456,725	274,201	1,121,184	158,518	1,126,890	112,361	716,598	25,663	71,882	*938	*4,621
\$25,000 under \$30,000	335,694	1,416,136	271,597	1,200,890	156,174	1,322,416	102,377	601,460	14,927	104,065	*1,132	*4,302
\$30,000 under \$40,000	584,832	2,775,367	640,521	2,833,153	294,500	2,616,382	195,318	1,377,979	54,503	167,118	*263	*404
\$40,000 under \$50,000	538,920	2,561,303	499,805	2,328,676	307,696	2,892,266	182,136	1,135,276	35,368	247,256	*4,288	*4,964
\$50,000 under \$75,000	808,775	5,399,050	960,675	5,385,964	597,932	7,944,994	340,380	2,493,741	52,215	423,415	6,320	30,902
\$75,000 under \$100,000	397,683	3,353,475	448,342	2,790,963	333,344	6,826,388	205,076	1,554,633	40,486	291,216	5,888	7,021
\$100,000 under \$200,000	410,232	6,078,864	391,711	2,643,242	569,091	22,782,602	268,466	3,487,705	50,399	660,259	11,052	45,815
\$200,000 under \$500,000	187,733	5,432,221	70,073	760,744	281,960	28,360,061	137,643	3,952,422	29,060	694,469	2,871	24,630
\$500,000 under \$1,000,000	41,004	2,381,852	17,017	347,360	70,966	16,426,172	28,861	2,082,443	8,271	553,499	1,183	14,859
\$1,000,000 or more	22,914	2,883,802	9,103	269,491	38,562	39,301,716	15,026	4,393,605	4,935	1,443,497	899	115,299
<b>Taxable returns, total</b>	<b>4,435,373</b>	<b>36,188,006</b>	<b>3,979,168</b>	<b>20,818,869</b>	<b>3,069,612</b>	<b>130,426,445</b>	<b>1,715,862</b>	<b>22,111,974</b>	<b>391,361</b>	<b>4,946,468</b>	<b>40,471</b>	<b>262,422</b>
No adjusted gross income	1,646	110,547	687	57,609	1,307	253,162	1,456	1,040,747	74	30,553	55	16,805
\$1 under \$5,000	11,203	26,747	*3,365	*5,508	23,231	25,029	*7,068	*11,507	14,473	16,493	*1,111	*1,655
\$5,000 under \$10,000	135,880	372,654	80,424	322,927	70,788	282,156	24,022	138,777	19,580	75,397	*3,404	*17
\$10,000 under \$15,000	322,472	1,021,776	152,237	531,030	92,521	366,216	46,001	187,462	24,621	92,029	.	.
\$15,000 under \$20,000	315,939	1,294,817	214,826	905,112	123,422	566,208	87,186	427,243	21,104	70,620	*1,499	*1,957
\$20,000 under \$25,000	340,981	1,377,800	251,870	914,919	142,261	1,003,454	98,275	569,494	23,464	67,495	*936	*4,582
\$25,000 under \$30,000	326,104	1,335,194	257,430	1,088,006	147,818	1,234,066	92,169	442,611	14,866	104,006	*1,124	*2,421
\$30,000 under \$40,000	580,681	2,710,336	632,342	2,703,172	283,486	2,501,301	189,887	1,197,267	52,987	181,373	*10	*37
\$40,000 under \$50,000	536,165	2,536,879	496,529	2,255,488	300,445	2,775,090	180,148	936,779	35,329	247,170	*4,284	*4,956
\$50,000 under \$75,000	806,639	5,328,404	955,926	5,277,885	593,027	7,907,012	336,426	2,255,361	52,197	423,318	6,266	30,659
\$75,000 under \$100,000	397,373	3,336,494	446,723	2,776,514	331,441	6,598,178	204,800	1,436,699	40,463	290,876	5,877	6,920
\$100,000 under \$200,000	408,920	6,054,305	390,824	2,616,705	568,575	22,748,902	267,350	3,318,055	49,993	659,070	10,967	44,945
\$200,000 under \$500,000	187,509	5,421,217	69,903	751,551	281,751	28,339,171	137,294	3,818,454	29,001	691,601	2,958	24,432
\$500,000 under \$1,000,000	40,968	2,379,515	16,990	344,913	70,964	16,418,596	28,798	2,029,757	8,260	552,985	1,181	14,521
\$1,000,000 or more	22,892	2,881,323	9,090	267,527	38,574	39,287,906	14,963	4,271,761	4,629	1,443,460	897	108,905
<b>Nontaxable returns, total</b>	<b>916,737</b>	<b>3,561,642</b>	<b>686,681</b>	<b>5,521,011</b>	<b>315,933</b>	<b>3,011,123</b>	<b>412,477</b>	<b>18,457,530</b>	<b>36,866</b>	<b>144,906</b>	<b>15,067</b>	<b>264,527</b>

Footnotes at end of table

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples; money amounts are in thousands of dollars.)

Size of adjusted gross income	Farm			Unemployment compensation	Social security benefits			Foreign earned income exclusion				
	Net income		Net loss		Total		In adjusted gross income		Number of returns	Amount		
	Number of returns	Amount			Number of returns	Amount						
	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)
<b>All returns: total</b>	<b>899,302</b>	<b>9,474,244</b>	<b>1,373,105</b>	<b>13,140,691</b>	<b>9,655,286</b>	<b>27,586,208</b>	<b>10,412,635</b>	<b>112,359,437</b>	<b>5,688,191</b>	<b>24,649,688</b>	<b>243,928</b>	<b>10,657,053</b>
No adjusted gross income	17,920	228,231	108,437	2,460,977	25,846	102,968	102,234	1,101,120	417	1,399	56,302	1,809,261
\$1 under \$5,000	63,849	110,731	51,145	376,443	348,756	567,330	684,057	5,619,346	7,114	11,502	56,609	2,172,660
\$5,000 under \$10,000	101,103	502,335	112,847	554,035	1,343,527	3,436,897	1,279,590	12,311,363	20,691	59,768	17,350	920,480
\$10,000 under \$15,000	107,488	697,369	109,081	782,333	1,464,321	4,027,845	1,234,336	13,308,137	28,221	117,325	12,183	481,675
\$15,000 under \$20,000	86,164	605,379	112,585	819,955	1,160,180	3,333,683	953,528	10,324,995	75,437	162,625	15,559	480,548
\$20,000 under \$25,000	74,099	537,511	127,968	925,554	940,925	2,850,955	962,920	10,745,342	488,656	631,209	8,885	407,009
\$25,000 under \$30,000	66,761	628,829	101,102	643,666	768,412	2,393,457	754,817	7,968,908	632,111	1,161,525	3,393	184,383
\$30,000 under \$40,000	103,914	1,189,846	187,080	1,382,823	1,224,789	3,565,238	1,303,086	13,926,797	1,297,476	4,441,336	11,433	480,260
\$40,000 under \$50,000	86,008	900,410	139,819	912,549	999,414	3,162,062	1,033,235	11,134,129	1,033,235	5,132,773	4,271	308,155
\$50,000 under \$75,000	111,016	1,577,471	165,883	1,502,783	1,025,523	3,049,149	1,225,770	13,895,747	1,225,770	6,919,445	15,502	798,259
\$75,000 under \$100,000	41,767	942,243	71,329	608,166	236,820	681,324	425,230	5,409,735	425,230	2,704,857	10,481	630,915
\$100,000 under \$200,000	27,278	954,827	57,595	1,021,449	104,750	361,761	331,503	4,615,479	331,503	2,307,734	19,834	1,203,370
\$200,000 under \$500,000	9,322	400,429	20,849	581,714	11,005	49,017	94,074	1,531,103	94,074	765,547	7,113	601,353
\$500,000 under \$1,000,000	1,779	108,812	4,467	229,773	803	3,257	18,640	286,094	18,640	149,047	1,392	122,561
\$1,000,000 or more	833	90,020	2,917	340,471	216	966	9,616	169,153	9,616	84,576	641	58,164
<b>Taxable returns: total</b>	<b>676,202</b>	<b>8,288,451</b>	<b>1,045,700</b>	<b>9,061,223</b>	<b>7,340,443</b>	<b>21,826,283</b>	<b>8,407,791</b>	<b>92,193,489</b>	<b>5,576,276</b>	<b>24,221,939</b>	<b>101,997</b>	<b>5,219,803</b>
No adjusted gross income	100	8,462	385	65,298	**	**	430	7,066	*8	*67		
\$1 under \$5,000	12,409	19,292	*5,106	*2,111	**19,414	**29,858	52,385	365,344			*962	*43,406
\$5,000 under \$10,000	32,047	201,714	34,445	116,188	502,264	1,358,223	489,611	4,288,499	*16,376	*40,294	*4,870	*267,837
\$10,000 under \$15,000	57,877	377,055	81,021	316,229	768,451	2,244,874	924,407	9,384,023	25,855	106,821	7,709	310,446
\$15,000 under \$20,000	55,582	390,942	75,062	608,176	802,145	2,330,655	879,017	9,601,027	64,237	115,012	12,558	247,906
\$20,000 under \$25,000	72,329	520,626	120,559	837,765	898,014	2,696,936	938,192	10,395,666	471,224	586,683	*5,963	*263,095
\$25,000 under \$30,000	65,305	624,479	100,566	616,685	756,176	2,336,902	735,786	7,786,516	616,223	1,127,608	*2,947	*159,456
\$30,000 under \$40,000	102,231	1,186,318	186,414	1,354,633	1,219,375	3,535,362	1,280,154	13,684,665	1,274,545	4,344,885	10,140	384,789
\$40,000 under \$50,000	85,943	899,350	139,573	908,498	997,900	3,151,056	1,017,679	10,956,400	1,017,679	5,056,196	3,940	281,435
\$50,000 under \$75,000	110,416	1,564,994	185,704	1,496,133	1,025,159	3,046,034	1,214,228	13,764,150	1,214,228	6,854,326	14,505	739,126
\$75,000 under \$100,000	41,764	942,225	71,120	587,642	236,820	681,324	424,266	5,395,367	424,268	2,697,674	9,797	565,076
\$100,000 under \$200,000	27,277	954,825	57,526	1,005,653	104,708	361,640	329,524	4,589,866	329,524	2,294,938	19,502	1,178,094
\$200,000 under \$500,000	9,312	399,546	20,825	577,981	10,999	49,006	93,882	1,528,049	93,882	764,020	7,078	598,695
\$500,000 under \$1,000,000	1,778	108,801	4,461	229,185	801	3,248	18,622	297,844	18,622	148,921	1,387	122,146
\$1,000,000 or more	833	90,020	2,914	339,045	216	966	9,606	168,987	9,606	84,493	640	58,094
<b>Nontaxable returns: total</b>	<b>223,100</b>	<b>1,186,793</b>	<b>327,405</b>	<b>4,079,468</b>	<b>2,314,843</b>	<b>5,759,925</b>	<b>2,004,844</b>	<b>20,165,948</b>	<b>111,915</b>	<b>427,728</b>	<b>141,931</b>	<b>5,437,250</b>

Footnotes at end of table

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Size of adjusted gross income	Other income				Net operating loss		Total			Statutory adjustments		
	Net income		Net loss		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount								
					(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)
All returns, total	5,069,956	22,390,635	155,746	2,750,744	367,330	44,021,921	17,179,519	36,624,273	3,998,976	6,050,274	1,799,919	2,477,126
No adjusted gross income	50,444	660,176	21,901	1,113,430	232,437	40,920,211	175,598	332,786	11,999	18,179	6,531	9,777
\$1 under \$5,000	340,827	465,059	8,414	143,385	32,154	311,189	1,051,601	394,334	73,790	116,415	7,863	11,409
\$5,000 under \$10,000	336,670	679,008	*3,996	*21,361	29,956	419,042	1,712,054	1,164,548	183,257	244,226	20,064	30,419
\$10,000 under \$15,000	327,737	746,868	*10,474	*83,802	14,713	185,049	1,498,441	1,452,534	255,739	400,194	59,425	80,523
\$15,000 under \$20,000	353,975	900,109	12,084	49,278	12,447	134,976	1,522,416	1,901,597	406,077	635,818	89,975	115,775
\$20,000 under \$25,000	378,710	870,284	*5,339	*70,706	5,106	104,785	1,359,708	1,954,675	434,730	713,893	135,757	189,060
\$25,000 under \$30,000	351,984	667,423	*6,248	*13,857	3,963	184,627	1,329,662	1,847,227	468,811	635,037	148,177	214,514
\$30,000 under \$40,000	549,176	1,261,731	17,156	147,251	7,554	218,693	2,170,465	3,647,117	794,169	1,148,467	396,696	541,558
\$40,000 under \$50,000	550,010	1,387,028	18,660	196,368	8,545	131,813	1,731,890	2,944,936	489,216	530,855	318,118	317,747
\$50,000 under \$75,000	859,568	2,906,062	16,625	182,795	9,716	199,336	2,217,668	5,355,796	403,771	710,680	263,635	390,164
\$75,000 under \$100,000	398,965	1,636,099	13,625	164,871	4,545	167,812	946,624	3,472,232	181,053	344,403	122,880	197,813
\$100,000 under \$200,000	370,701	3,154,735	12,852	231,580	2,949	314,416	1,039,181	6,921,611	210,356	404,216	169,226	279,360
\$200,000 under \$500,000	147,840	2,675,239	5,484	157,349	2,111	236,321	330,033	3,867,491	60,153	117,336	49,013	79,360
\$500,000 under \$1,000,000	32,749	1,413,880	1,854	93,533	681	133,163	63,315	895,843	11,038	21,244	8,895	13,302
\$1,000,000 or more	20,598	2,966,924	1,034	81,179	454	360,489	30,862	441,544	4,817	9,321	3,534	5,350
Taxable returns, total.	4,359,711	20,241,655	113,465	1,450,704	58,961	7,269,813	13,658,238	33,778,758	3,754,071	5,674,489	1,704,597	2,343,489
No adjusted gross income	1,169	108,862	50	42,971	3,450	5,385,736	2,075	9,570	222	341	158	198
\$1 under \$5,000	149,652	144,488	-	-	*340	*11,796	99,884	33,131	14,315	20,013	*1,235	*2,471
\$5,000 under \$10,000	135,701	306,822	*1,927	*6,813	2,891	36,003	629,579	490,719	106,716	159,028	24,050	36,284
\$10,000 under \$15,000	206,233	427,339	*7,108	*46,337	4,152	49,498	830,474	858,348	200,765	313,083	74,738	96,836
\$15,000 under \$20,000	247,283	607,674	*7,258	*34,700	6,879	38,826	1,044,961	1,389,765	358,605	571,075	128,987	177,033
\$20,000 under \$25,000	361,457	798,046	*4,221	*59,209	4,042	68,853	1,278,281	1,802,792	477,382	669,513	145,888	210,107
\$25,000 under \$30,000	343,389	626,013	*6,089	*13,740	3,644	166,597	1,285,976	1,785,230	465,848	630,823	364,854	536,701
\$30,000 under \$40,000	540,820	1,245,345	17,001	146,165	7,185	169,792	2,147,755	3,572,714	790,639	1,144,134	318,056	317,623
\$40,000 under \$50,000	547,076	1,349,998	18,660	196,368	7,271	68,267	1,724,461	2,932,367	469,111	530,708	263,234	389,371
\$50,000 under \$75,000	867,926	2,884,124	16,343	181,386	8,746	145,113	2,208,061	5,325,245	403,358	709,660	122,679	197,567
\$75,000 under \$100,000	398,526	1,632,732	13,623	164,867	4,489	162,534	944,832	3,465,228	180,815	343,926	169,204	279,337
\$100,000 under \$200,000	369,588	3,111,166	12,845	231,328	2,753	273,123	1,038,057	6,913,084	210,332	404,170	48,991	79,325
\$200,000 under \$500,000	147,609	2,650,274	5,460	154,333	2,016	216,217	329,739	3,894,042	60,118	117,269	8,891	13,296
\$500,000 under \$1,000,000	32,709	1,405,031	1,848	92,844	658	124,805	63,267	895,083	11,031	21,230	3,532	5,348
\$1,000,000 or more	20,573	2,643,741	1,032	79,643	446	352,653	30,844	441,440	4,814	9,317	95,322	133,637
Nontaxable returns, total.	710,245	2,148,981	42,281	1,300,040	308,370	36,752,108	3,521,281	2,845,515	244,905	375,785	95,322	133,637

Footnotes at end of table

Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

All figures are estimates based on samples--money amounts are in thousands of dollars )

Statutory adjustments--continued												
Size of adjusted gross income	Deduction for self-employment tax		Payments to a Keogh plan		Forfeited interest penalty		Alimony paid		Self-employed health insurance deduction		Other adjustments	
	Number of returns (105)	Amount (106)	Number of returns (107)	Amount (108)	Number of returns (109)	Amount (110)	Number of returns (111)	Amount (112)	Number of returns (113)	Amount (114)	Number of returns (115)	Amount (116)
All returns total	12,486,990	11,867,147	947,949	8,160,190	691,586	105,227	628,100	5,305,227	2,944,725	2,101,234	103,801	540,601
No adjusted gross income	135 119	104,984	1 974	17,345	11 508	1 778	10,860	113 163	40,777	30,995	*1 016	*30,806
\$1 under \$5,000	945,814	199,203	*1 912	*4,160	42 765	7,597	*7 257	*9,345	91,997	44,254	*1 156	*951
\$5,000 under \$10,000	1,468,679	611,534	*7 383	*7,928	81 475	9,341	33,893	155,494	221,740	102,606	*2,484	*2,650
\$10,000 under \$15,000	1,188,194	713,958	19,588	30,814	83,553	9,819	30,133	72,182	267,279	144,318	*6,927	*725
\$15,000 under \$20,000	1,085,660	765,422	15,368	29,004	66,888	13,009	32,211	168,541	286,278	167,903	*7 999	*6,022
\$20,000 under \$25,000	874,055	684,509	36,368	81,856	34 914	5 183	33,336	148,466	226,947	142,613	*3 329	*8,686
\$25,000 under \$30,000	824,972	633,049	26,648	73,363	65,742	6,220	39,289	162,492	199,733	122,553		
\$30,000 under \$40,000	1,348,429	1,204,362	53,262	160,291	77 777	9,235	77,094	333,630	319,151	215,129	*11 172	*34,446
\$40,000 under \$50,000	1,125,821	1,046,087	71,948	242,714	72,085	12,272	77,457	590,768	222,788	148,248	26,382	56,252
\$50,000 under \$75,000	1,676,616	2,024,860	188,019	782,455	96,581	14,509	131,766	1,008,718	398,148	286,902	28,288	137,489
\$75,000 under \$100,000	737,234	1,198,802	130,173	933,381	29,604	6,361	51,648	524,715	194,710	167,652	8,265	98,960
\$100,000 under \$200,000	801,244	1,874,704	267,138	3,045,412	19,847	6,235	67,716	910,151	304,109	311,779	4,858	89,753
\$200,000 under \$500,000	224,816	673,905	103,370	2,167,459	7,328	2,260	25,603	628,805	127,386	161,064	1,546	64,624
\$500,000 under \$1,000,000	34,945	112,973	18,146	429,285	1,113	509	6,474	271,654	28,626	35,727	241	4,269
\$1,000,000 or more	14,391	38,785	6,651	154,723	606	900	3,362	207,102	15,055	19,491	138	4,966
Taxable returns, total	9,329,156	10,272,235	924,329	8,093,530	561,551	82,404	577,861	5,040,038	2,414,960	1,774,744	92,273	487,105
No adjusted gross income	1,468	2,908	22	1,158	31	6	130	4,421	690	548	**	**
\$1 under \$5,000	70,947	9,919	-	-	*18,145	*724	-	-	*8	*5		
\$5,000 under \$10,000	497,969	210,379	*1,248	*1,250	38,258	1,948	*10,974	*61,729	86,020	24,373	*11 236	*2,011
\$10,000 under \$15,000	598,603	340,785	16,589	23,811	56,846	5,161	24,448	62,154	160,607	77,068	*3 523	*4
\$15,000 under \$20,000	651,131	430,278	11,879	22,444	50,762	12,683	31,124	156,738	176,944	96,916	*5 528	*2,793
\$20,000 under \$25,000	.799,688	584,911	32,940	68,060	32,614	4,618	31,775	134,477	202,056	125,247	*2 214	*8,516
\$25,000 under \$30,000	785,887	590,115	25,498	70,179	62,389	5,225	39,167	161,831	189,972	116,951		
\$30,000 under \$40,000	1,328,726	1,167,572	51,593	155,808	76,258	9,060	76,749	331,728	312,960	208,208	*10 057	*17,503
\$40,000 under \$50,000	1,119,578	1,036,601	71,911	242,299	72,084	12,271	77,405	589,392	220,755	147,223	26,381	56,250
\$50,000 under \$75,000	1,667,118	2,007,770	187,216	779,198	96,095	14,477	131,529	1,002,701	396,589	284,361	28,288	137,489
\$75,000 under \$100,000	735,647	1,194,093	130,172	933,355	29,603	6,360	51,641	524,545	193,680	166,420	8,265	98,960
\$100,000 under \$200,000	800,500	1,871,892	267,132	3,045,307	19,636	6,228	67,535	905,127	303,704	311,269	4,858	89,753
\$200,000 under \$500,000	224,599	673,348	103,341	2,166,764	7,312	2,235	25,563	627,037	127,304	160,953	1,544	64,593
\$500,000 under \$1,000,000	34,913	112,896	18,138	429,178	1,111	509	6,461	271,124	28,617	35,716	241	4,269
\$1,000,000 or more	14,383	38,788	6,650	154,719	606	900	3,360	207,033	15,052	19,486	136	4,964
Non taxable returns, total, .....	3,157,834	1,594,912	23,619	66,660	130,035	22,822	50,239	265,189	529,766	326,490	11,528	53,496

Footnotes at end of table



Table 1.4--All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars.)

Size of adjusted gross income	Basic standard deduction		Additional standard deduction		Total itemized deductions		Exemptions		Taxable income		Income tax, before credits	
	Number of returns (117)	Amount (118)	Number of returns (119)	Amount (120)	Number of returns (121)	Amount (122)	Number of exemptions (123)	Amount (124)	Number of returns (125)	Amount (126)	Number of returns (127)	Amount (128)
<b>All returns, total</b>	<b>80,840,916</b>	<b>370,905,395</b>	<b>10,547,983</b>	<b>11,229,050</b>	<b>32,821,464</b>	<b>490,403,708</b>	<b>232,920,023</b>	<b>540,540,132</b>	<b>90,831,069</b>	<b>2,453,542,706</b>	<b>90,754,509</b>	<b>508,893,963</b>
No adjusted gross income							1,712,693	4,006,501			2,095	1,747
\$1 under \$5,000	14,677,797	46,621,595	867,397	863,054	171,121	1,796,854	12,561,194	29,456,392	3,601,220	2,085,258	3,525,403	361,109
\$5,000 under \$10,000	14,114,825	61,981,940	2,342,668	2,310,530	610,522	6,608,999	22,103,751	51,871,144	7,214,871	15,778,479	7,217,136	2,438,784
\$10,000 under \$15,000	12,548,489	58,885,859	2,258,663	2,417,986	913,416	8,751,292	24,172,741	56,752,519	10,556,222	49,593,469	10,548,098	7,500,595
\$15,000 under \$20,000	9,979,473	48,353,162	1,541,955	1,701,267	1,391,376	13,664,886	22,442,266	52,662,115	10,596,902	84,702,065	10,596,913	12,723,121
\$20,000 under \$25,000	7,691,027	38,564,829	1,082,608	1,212,233	1,580,166	14,912,600	18,962,030	44,520,586	9,310,878	113,976,330	9,309,754	17,146,890
\$25,000 under \$30,000	5,802,073	29,110,546	535,039	595,853	1,981,701	18,944,016	17,134,476	40,231,378	7,673,893	124,474,976	7,674,885	18,827,716
\$30,000 under \$40,000	7,815,142	41,171,788	750,662	804,544	4,538,682	46,551,496	29,147,150	68,481,757	12,298,021	272,828,793	12,298,362	43,665,258
\$40,000 under \$50,000	4,120,410	23,298,170	533,045	578,967	4,951,568	55,387,289	24,177,068	56,796,515	9,045,808	269,806,935	9,046,135	43,966,891
\$50,000 under \$75,000	3,160,377	18,689,314	463,157	545,852	9,068,069	121,716,054	35,828,342	84,163,906	12,220,154	516,912,048	12,220,165	91,897,824
\$75,000 under \$100,000	473,416	2,838,573	112,062	136,430	3,751,463	64,977,655	12,523,142	29,410,789	4,216,623	262,755,147	4,219,033	54,373,879
\$100,000 under \$200,000	188,250	1,103,146	49,942	60,495	2,919,745	72,728,804	9,191,352	20,897,602	3,104,460	313,409,048	3,104,502	75,534,114
\$200,000 under \$500,000	34,875	200,416	7,902	8,941	751,123	33,237,362	2,367,796	1,278,845	785,020	193,398,214	785,021	56,245,881
\$500,000 under \$1,000,000	10,864	61,824	1,905	2,039	130,118	11,418,900	411,194	45	140,634	82,915,033	140,640	28,454,437
\$1,000,000 or more	4,078	23,434	779	859	62,392	19,607,700	184,826	39	66,365	150,906,911	66,369	53,755,716
<b>Taxable returns, total</b>	<b>55,525,772</b>	<b>264,774,064</b>	<b>7,701,611</b>	<b>8,214,472</b>	<b>30,886,816</b>	<b>457,108,465</b>	<b>176,005,129</b>	<b>406,980,328</b>	<b>86,400,338</b>	<b>2,441,209,012</b>	<b>86,425,849</b>	<b>507,022,499</b>
No adjusted gross income							12,362	28,833			1,820	1,610
\$1 under \$5,000	3,504,190	7,311,611	*13,616	*13,957	*14,878	*39,627	21,503	50,533	3,508,560	2,077,777	3,518,721	359,855
\$5,000 under \$10,000	6,981,524	25,331,926	923,076	843,734	132,999	643,445	5,501,259	12,905,459	7,089,347	15,672,125	7,086,720	2,422,591
\$10,000 under \$15,000	7,973,856	32,759,602	1,723,728	1,756,914	501,756	3,283,639	9,908,532	23,266,345	8,481,349	45,288,777	8,482,493	6,854,434
\$15,000 under \$20,000	7,742,836	35,356,517	1,508,692	1,666,689	925,824	6,858,232	13,005,629	30,530,313	8,667,147	78,043,325	8,668,393	11,723,625
\$20,000 under \$25,000	7,741,969	37,686,160	1,077,734	1,206,213	1,404,508	11,815,761	17,552,977	41,212,397	9,149,661	113,362,567	9,149,661	17,054,629
\$25,000 under \$30,000	5,783,378	28,994,661	535,038	585,852	1,875,529	16,489,572	16,607,607	38,989,953	7,657,678	124,386,422	7,658,870	18,814,430
\$30,000 under \$40,000	7,812,022	41,154,850	750,653	804,537	4,468,669	44,200,674	28,941,383	67,978,555	12,284,462	272,677,514	12,284,602	43,642,130
\$40,000 under \$50,000	4,115,701	23,268,975	533,037	578,961	4,920,891	53,787,647	24,062,093	56,526,584	9,036,286	269,667,727	9,036,286	43,944,465
\$50,000 under \$75,000	3,179,719	18,685,749	463,157	545,852	9,035,423	119,526,631	35,737,562	83,950,670	12,214,373	516,845,849	12,214,381	91,886,936
\$75,000 under \$100,000	473,085	2,837,521	112,062	136,430	3,747,880	64,482,695	12,513,136	29,387,277	4,216,105	262,726,506	4,218,513	54,338,546
\$100,000 under \$200,000	187,863	1,101,014	49,942	60,495	2,915,707	72,166,928	9,179,941	20,871,720	3,103,132	313,299,055	3,103,173	75,508,583
\$200,000 under \$500,000	34,848	200,278	7,901	8,940	750,318	32,930,523	2,365,565	1,277,642	784,880	193,376,310	784,880	58,239,628
\$500,000 under \$1,000,000	10,676	61,786	1,905	2,039	129,996	11,307,667	410,880	19	140,607	82,904,105	140,612	28,450,969
\$1,000,000 or more	4,074	23,414	779	859	62,337	19,575,224	184,668	28	66,352	150,897,934	66,353	53,749,738
<b>Nontaxable returns, total,</b>	<b>25,315,144</b>	<b>116,131,331</b>	<b>2,846,372</b>	<b>3,014,578</b>	<b>1,934,648</b>	<b>33,295,243</b>	<b>56,914,894</b>	<b>133,559,803</b>	<b>4,430,731</b>	<b>12,333,694</b>	<b>4,328,660</b>	<b>1,871,463</b>

\* Estimate should be used with caution due to the small number of sample returns on which it is based

\*\* Data combined to avoid disclosure of information for specific taxpayers

NOTE: Detail may not add to totals because of rounding

**Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income**  
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Number of returns (1)	Adjusted gross income less deficit (2)	Salaries and wages		Taxable interest		Tax-exempt interest		Dividends		State income tax refunds	
			Number of returns (3)	Amount (4)	Number of returns (5)	Amount (6)	Number of returns (7)	Amount (8)	Number of returns (9)	Amount (10)	Number of returns (11)	Amount (12)
<b>All returns, total</b>	<b>0.06</b>	<b>0.17</b>	<b>0.19</b>	<b>0.28</b>	<b>0.42</b>	<b>1.17</b>	<b>1.87</b>	<b>2.40</b>	<b>0.81</b>	<b>1.50</b>	<b>0.98</b>	<b>1.31</b>
No adjusted gross income	2.40	1.19	4.68	5.20	3.27	2.68	13.45	9.14	5.36	5.44	8.80	6.79
\$ * under \$5,000	1.40	1.66	1.63	2.09	2.54	4.62	15.34	33.46	4.14	6.24	16.16	23.09
\$5,000 under \$10,000	1.38	1.41	1.65	1.77	2.29	4.18	12.44	32.98	3.94	6.36	9.64	14.93
\$10,000 under \$15,000	1.45	1.46	1.69	1.81	2.24	4.42	9.69	20.26	3.83	6.77	8.18	17.23
\$15,000 under \$20,000	1.59	1.59	1.78	1.90	2.27	4.67	9.93	21.51	3.84	7.05	6.31	7.99
\$20,000 under \$25,000	1.77	1.77	1.94	2.06	2.40	5.59	9.61	19.92	4.01	7.25	5.62	7.79
\$25,000 under \$30,000	1.94	1.94	2.06	2.18	2.51	6.21	10.48	20.78	4.33	9.25	4.99	7.11
\$30,000 under \$40,000	1.15	1.15	1.23	1.30	1.52	4.81	6.44	11.42	2.81	6.39	3.11	4.15
\$40,000 under \$50,000	1.46	1.47	1.55	1.65	1.73	5.68	6.54	10.53	2.97	7.12	3.02	4.00
\$50,000 under \$75,000	1.13	1.10	1.21	1.25	1.25	4.22	4.78	10.08	2.05	5.69	2.07	3.51
\$75,000 under \$100,000	1.87	1.87	1.99	2.13	1.96	6.24	5.99	7.92	2.82	7.28	3.06	4.34
\$100,000 under \$200,000	1.55	1.36	1.73	1.75	1.59	3.56	3.33	4.65	1.95	3.98	2.56	3.71
\$200,000 under \$500,000	1.50	1.26	1.73	1.85	1.52	3.08	2.44	3.45	1.69	4.21	2.45	4.35
\$500,000 under \$1,000,000	1.13	1.13	1.30	1.64	1.14	2.91	1.87	2.98	1.28	3.74	1.88	3.88
\$1,000,000 or more	0.57	0.33	0.68	0.74	0.58	0.81	0.84	1.20	0.62	1.30	0.84	1.30
<b>Taxable returns, total</b>	<b>0.28</b>	<b>0.20</b>	<b>0.34</b>	<b>0.31</b>	<b>0.46</b>	<b>1.27</b>	<b>1.92</b>	<b>2.45</b>	<b>0.85</b>	<b>1.56</b>	<b>1.01</b>	<b>1.35</b>
No adjusted gross income	27.44	2.33	19.55	11.33	15.47	3.00	24.65	22.46	18.50	7.62	26.67	13.66
\$1 under \$5,000	3.28	3.83	4.06	4.66	3.85	7.04	23.61	44.33	5.74	8.40	70.41	52.91
\$5,000 under \$10,000	2.22	2.24	2.53	2.69	3.40	6.51	17.65	51.48	5.61	8.39	21.52	23.90
\$10,000 under \$15,000	1.96	1.97	2.33	2.48	2.71	5.13	11.07	26.12	4.49	7.58	10.89	25.88
\$15,000 under \$20,000	1.89	1.90	2.16	2.31	2.54	5.28	11.09	25.89	4.14	7.54	7.74	10.02
\$20,000 under \$25,000	1.81	1.81	1.99	2.10	2.45	5.77	9.89	21.64	4.11	7.45	5.88	8.27
\$25,000 under \$30,000	1.96	1.96	2.08	2.20	2.54	6.35	10.85	21.52	4.38	9.39	5.13	7.42
\$30,000 under \$40,000	1.15	1.16	1.23	1.31	1.53	4.87	6.52	11.80	2.83	6.42	3.13	4.20
\$40,000 under \$50,000	1.47	1.47	1.56	1.65	1.74	5.68	6.57	10.70	2.99	7.06	3.03	4.00
\$50,000 under \$75,000	1.13	1.10	1.21	1.25	1.25	4.26	4.81	10.47	2.06	5.73	2.08	3.49
\$75,000 under \$100,000	1.87	1.87	1.99	2.13	1.96	6.28	6.02	8.07	2.82	7.32	3.07	4.35
\$100,000 under \$200,000	1.55	1.36	1.74	1.75	1.59	3.59	3.34	4.73	1.95	4.00	2.56	3.72
\$200,000 under \$500,000	1.50	1.27	1.73	1.85	1.52	3.11	2.44	3.47	1.70	4.22	2.46	4.37
\$500,000 under \$1,000,000	1.14	1.13	1.30	1.64	1.14	2.84	1.87	2.99	1.29	3.76	1.89	3.88
\$1,000,000 or more	0.58	0.34	0.68	0.74	0.58	0.82	0.84	1.20	0.62	1.31	0.84	1.31
<b>Nontaxable returns, total</b>	<b>0.85</b>	<b>1.46</b>	<b>1.03</b>	<b>1.27</b>	<b>1.64</b>	<b>3.01</b>	<b>7.92</b>	<b>10.88</b>	<b>2.91</b>	<b>5.85</b>	<b>4.86</b>	<b>6.20</b>

Footnotes at end of table

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued  
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Alimony received		Business or profession				Capital gain distributions reported on Form 1040		Sales of capital assets reported on Schedule D			
			Net income		Net loss				Net gain in A/S		Net loss in A/S	
	Number of returns (13)	Amount (14)	Number of returns (15)	Amount (16)	Number of returns (17)	Amount (18)	Number of returns (19)	Amount (20)	Number of returns (21)	Amount (22)	Number of returns (23)	Amount (24)
All returns, total	5 82	7 73	0 61	1 13	1 86	2 42	2 50	7 12	1 19	0 91	1 97	2 11
No adjusted gross income	54 10	42 68	7 14	6 35	3 85	4 78	20 94	24 51	6 83	2 34	6 27	6 59
\$1 under \$5 000	30 75	36 81	3 77	5 26	9 15	16 08	8 88	15 22	5 86	8 37	9 42	10 56
\$5 000 under \$10 000	16 05	19 00	3 16	3 99	8 53	10 90	10 16	16 07	5 64	8 11	7 86	8 15
\$10 000 under \$15 000	14 58	16 32	3 57	4 63	8 31	10 77	10 17	20 68	5 31	7 12	8 97	9 94
\$15 000 under \$20 000	15 33	18 04	3 79	5 21	8 31	11 94	9 98	19 82	5 46	7 52	8 69	9 16
\$20 000 under \$25 000	19 32	23 07	4 29	5 91	8 84	12 00	10 69	26 45	5 75	7 69	9 14	9 99
\$25 000 under \$30 000	20 57	25 16	4 42	6 10	9 67	12 55	10 94	21 23	6 06	8 52	9 87	10 96
\$30 000 under \$40 000	15 61	17 52	3 20	4 87	6 13	9 00	7 36	17 36	4 18	5 60	6 72	7 41
\$40 000 under \$50 000	21 11	22 65	3 58	5 17	7 40	9 85	7 50	16 12	4 49	5 73	7 96	8 75
\$50 000 under \$75 000	22 88	23 63	2 79	4 17	5 54	8 31	5 54	17 58	3 24	4 25	5 01	5 67
\$75 000 under \$100 000	35 90	38 99	4 27	5 10	8 54	10 76	8 15	38 34	4 12	6 07	6 85	7 55
\$100 000 under \$200 000	26 46	33 63	2 75	3 04	6 96	8 08	8 35	25 56	2 50	3 17	4 44	4 80
\$200 000 under \$500 000	36 41	74 87	2 98	3 31	6 88	7 70	10 93	24 05	2 04	3 24	3 75	3 94
\$500 000 under \$1 000 000	51 81	70 86	3 00	4 44	5 56	7 77	14 50	30 10	1 63	3 13	3 14	3 32
\$1 000 000 or more	20 23	45 75	1 80	2 57	2 65	2 43	11 19	27 60	0 76	0 82	1 89	1 94
Taxable returns, total	6 56	8 35	0 90	1 26	2 25	3 06	2 61	7 47	1 26	0 95	2 22	2 42
No adjusted gross income	95 59	96 08	33 98	14 90	25 35	13 35	71 06	97 29	19 46	3 59	26 89	26 70
\$1 under \$5 000			18 70	26 92	37 76	57 43	10 28	16 92	7 85	9 39	25 93	36 22
\$5 000 under \$10 000	22 31	27 06	6 12	7 85	15 74	20 29	13 68	22 09	8 01	9 88	14 02	15 34
\$10 000 under \$15 000	18 55	20 48	5 30	6 93	12 21	16 04	11 57	23 26	6 46	8 36	10 94	12 59
\$15 000 under \$20 000	17 52	19 93	4 91	6 77	10 07	14 77	10 75	20 44	5 97	7 80	9 83	10 54
\$20 000 under \$25 000	19 68	23 46	4 52	6 35	9 30	12 90	10 94	26 65	5 89	6 05	9 75	10 78
\$25 000 under \$30 000	20 57	25 17	4 53	6 27	9 87	12 85	10 99	21 44	6 18	6 57	10 11	11 41
\$30 000 under \$40 000	15 79	17 80	3 22	4 96	6 18	9 15	7 38	17 40	4 22	5 76	6 82	7 57
\$40 000 under \$50 000	21 11	22 65	3 60	5 20	7 42	9 82	7 52	16 15	4 52	5 84	8 02	8 85
\$50 000 under \$75 000	22 89	23 64	2 80	4 20	5 54	8 38	5 54	17 59	3 26	4 30	5 03	5 68
\$75 000 under \$100 000	35 90	38 99	4 27	5 10	8 56	10 84	8 15	38 34	4 12	6 11	6 88	7 58
\$100 000 under \$200 000	26 46	33 63	2 76	3 05	6 98	8 18	8 35	25 56	2 50	3 19	4 45	4 81
\$200 000 under \$500 000	36 44	74 88	2 99	3 31	6 88	7 84	10 93	24 08	2 04	3 25	3 75	3 94
\$500 000 under \$1 000 000	51 81	70 86	3 00	4 44	5 58	7 92	14 51	30 14	1 63	3 14	3 15	3 33
\$1 000 000 or more	20 23	45 75	1 80	2 57	2 66	2 57	11 22	27 60	0 76	0 82	1 89	1 94
Nontaxable returns, total	12 74	15 28	1 82	2 81	3 49	4 00	8 84	16 51	3 99	3 10	4 36	4 41

Footnotes at end of table

**Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued**  
Coefficient of variation for number of returns and amount (percent)

Size of adjusted gross income		Sales of capital assets reported on Schedule D--continued											
		Short-term capital gain		Short-term capital loss		Short-term loss carryover		Short-term gain from other forms		Short-term loss from other forms		Long-term capital gain	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
		(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
<b>All returns, total</b>		<b>1 88</b>	<b>1 71</b>	<b>2 02</b>	<b>1 92</b>	<b>3 94</b>	<b>2 89</b>	<b>9 35</b>	<b>8 06</b>	<b>12 88</b>	<b>13 39</b>	<b>1 10</b>	<b>0 88</b>
No adjusted gross income		9 82	7 64	7 72	5 07	9 98	6 22	43 33	18 68	39 85	34 49	5 77	2 09
\$1 under \$5 000		9 69	22 80	11 54	15 50	20 25	19 26	82 46	65 20	77 36	78 27	5 66	8 85
\$5 000 under \$10 000		10 14	19 38	10 79	14 92	18 91	18 54	36 25	55 62	54 45	53 82	5 24	8 77
\$10 000 under \$15 000		9 87	18 39	10 79	14 76	23 07	19 73	34 27	44 48	79 99	97 11	5 14	7 26
\$15 000 under \$20 000		9 69	15 65	11 05	14 26	19 72	19 97	45 05	49 14	52 39	62 67	5 19	7 22
\$20 000 under \$25 000		9 75	17 56	10 54	14 10	21 91	19 12	40 68	55 95	82 36	74 71	5 35	7 33
\$25 000 under \$30 000		10 47	16 38	11 15	15 18	25 31	22 47	38 08	61 25	61 06	68 79	5 74	7 95
\$30 000 under \$40 000		7 10	10 68	7 58	10 46	16 75	14 05	42 24	55 38	53 41	48 64	3 97	5 49
\$40 000 under \$50 000		7 20	11 03	8 07	9 98	16 64	13 53	34 56	49 64	63 63	52 80	4 32	5 71
\$50 000 under \$75 000		5 11	7 74	5 52	6 98	10 64	9 74	26 57	34 85	37 93	35 05	3 03	4 05
\$75 000 under \$100 000		6 19	9 18	7 06	9 18	14 55	13 72	31 93	47 46	55 07	43 70	3 89	5 78
\$100 000 under \$200 000		3 56	5 43	3 89	5 39	7 92	8 20	15 28	33 10	21 24	61 97	2 25	3 03
\$200 000 under \$500 000		2 59	4 60	2 75	4 21	6 12	7 48	12 24	21 60	16 48	24 07	1 83	3 01
\$500 000 under \$1 000 000		1 92	4 99	2 05	4 74	4 74	8 32	9 62	23 57	11 16	11 24	1 41	3 03
\$1 000 000 or more		0 84	1 08	0 91	1 35	2 38	2 36	3 60	5 67	3 34	2 44	0 66	0 62
<b>Taxable returns, total</b>		<b>1 97</b>	<b>1 75</b>	<b>2 17</b>	<b>2 19</b>	<b>4 55</b>	<b>3 51</b>	<b>10 07</b>	<b>8 34</b>	<b>13 37</b>	<b>15 34</b>	<b>1 17</b>	<b>0 94</b>
No adjusted gross income		20 19	6 40	20 55	12 23	36 62	19 28	44 67	53 65	21 53	4 27	16 95	3 24
\$1 under \$5 000		12 49	39 95	19 65	68 75	70 59	75 36	--	--	--	--	8 06	10 44
\$5 000 under \$10 000		13 92	26 13	17 23	26 14	33 25	33 38	99 96	99 96	75 05	95 42	7 58	10 10
\$10 000 under \$15 000		12 12	17 48	13 90	20 52	33 33	28 68	39 36	51 66	99 87	99 94	6 21	8 58
\$15 000 under \$20 000		10 48	16 11	12 53	17 69	24 38	26 01	45 56	56 44	57 68	75 06	5 70	7 65
\$20 000 under \$25 000		10 10	18 36	11 25	16 61	25 54	23 65	40 75	62 10	84 77	82 12	5 55	7 72
\$25 000 under \$30 000		10 71	17 36	11 56	16 98	26 38	25 02	41 20	47 66	61 11	68 82	5 86	8 19
\$30 000 under \$40 000		7 21	10 91	7 69	11 23	17 35	15 54	42 30	55 56	53 60	56 81	4 02	5 65
\$40 000 under \$50 000		7 28	10 88	8 16	10 44	16 78	14 16	34 58	49 64	65 31	54 52	4 35	5 81
\$50 000 under \$75 000		5 15	7 90	5 55	7 24	10 75	10 14	26 65	34 86	37 95	35 55	3 05	4 11
\$75 000 under \$100 000		6 21	9 32	7 08	9 35	14 60	14 06	32 04	47 53	55 34	43 89	3 90	5 84
\$100 000 under \$200 000		3 57	5 47	3 90	5 49	7 97	8 39	15 30	33 25	21 73	67 26	2 26	3 05
\$200 000 under \$500 000		2 59	4 64	2 75	4 26	6 13	7 60	12 27	21 61	16 54	24 53	1 83	3 03
\$500 000 under \$1 000 000		1 92	5 04	2 05	4 90	4 75	8 77	9 63	23 58	11 20	16 12	1 41	3 05
\$1 000 000 or more		0 84	1 08	0 91	1 37	2 38	2 43	3 60	5 67	3 35	2 50	0 66	0 63
<b>Nontaxable returns, total</b>		<b>6 57</b>	<b>7 78</b>	<b>5 60</b>	<b>4 41</b>	<b>7 88</b>	<b>5 35</b>	<b>24 69</b>	<b>30 84</b>	<b>35 42</b>	<b>22 22</b>	<b>3 51</b>	<b>2 69</b>

Footnotes at end of table

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income  
--Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Sales of capital assets reported on Schedule D--continued										Schedule D gain subject to 28 percent tax rate	
	Long term capital loss		Long term loss carryover		Long term gain from other forms		Long-term loss from other forms		Amount	Number of returns	Amount	Number of returns
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount				Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)		(47)
<b>All returns, total</b>	<b>1 64</b>	<b>1 44</b>	<b>2 86</b>	<b>2 08</b>	<b>2 08</b>	<b>1 84</b>	<b>13 38</b>	<b>9 05</b>	<b>1 85</b>	<b>1 12</b>		
No adjusted gross income	6 60	3 08	8 43	4 02	7 78	2 97	40 58	19 45				
\$1 under \$5,000	8 45	10 79	14 08	14 86	14 26	19 24	89 20	94 36				
\$5,000 under \$10,000	7 49	8 55	11 26	10 47	9 58	16 03	54 78	55 06				
\$10,000 under \$15,000	8 30	9 87	13 27	12 57	8 51	11 99	63 04	75 79				
\$15,000 under \$20,000	8 23	9 28	12 54	11 70	8 96	13 31	61 21	85 16				
\$20,000 under \$25,000	8 15	9 53	14 27	12 44	9 87	12 33	78 82	50 91				
\$25,000 under \$30,000	8 50	10 05	15 24	13 22	9 55	13 59	73 86	74 06				
\$30,000 under \$40,000	6 06	7 25	10 01	9 30	6 98	9 85	47 83	47 58				
\$40,000 under \$50,000	6 61	8 08	12 31	11 44	7 82	10 06	42 11	57 44				
\$50,000 under \$75,000	4 39	5 22	7 63	7 28	5 84	7 30	35 36	37 26				
\$75,000 under \$100,000	5 62	6 68	10 65	9 70	7 50	11 23	58 00	39 84				
\$100,000 under \$200,000	3 24	4 40	6 12	6 32	4 03	5 42	20 99	37 21				
\$200,000 under \$500,000	2 42	3 46	4 49	5 46	3 32	5 28	17 25	24 61				
\$500,000 under \$1,000,000	1 94	3 56	4 01	6 14	2 77	6 21	11 93	11 49				
\$1,000,000 or more	0 90	1 18	2 07	2 26	1 25	1 52	3 51	2 49				
<b>Taxable returns, total</b>	<b>1 78</b>	<b>1 75</b>	<b>3 26</b>	<b>2 64</b>	<b>2 26</b>	<b>2 03</b>	<b>14 57</b>	<b>10 59</b>	<b>1 85</b>	<b>1 12</b>		
No adjusted gross income	20 70	5 37	28 91	9 05	17 52	6 10	22 84	7 76				
\$1 under \$5,000	16 98	31 69	40 77	51 30	49 96	55 31						
\$5,000 under \$10,000	12 55	16 62	22 60	22 13	16 30	23 50	75 05	95 41				
\$10,000 under \$15,000	10 06	12 99	16 27	16 69	11 10	16 08	70 70	80 56				
\$15,000 under \$20,000	9 12	11 10	14 18	14 47	10 45	14 36						
\$20,000 under \$25,000	8 64	10 91	15 72	14 83	10 23	13 29						
\$25,000 under \$30,000	8 68	10 75	15 74	14 28	9 84	14 09	73 92	74 06				
\$30,000 under \$40,000	6 19	7 81	10 31	10 19	7 06	10 23	47 88	55 07				
\$40,000 under \$50,000	6 69	8 60	12 61	12 34	7 90	10 39	43 94	59 25				
\$50,000 under \$75,000	4 40	5 32	7 67	7 41	5 87	7 40	35 38	37 81				
\$75,000 under \$100,000	5 63	6 81	10 69	9 96	7 51	11 36	58 00	39 84				
\$100,000 under \$200,000	3 25	4 46	6 14	6 40	4 04	5 47	21 45	44 05				
\$200,000 under \$500,000	2 42	3 53	4 50	5 58	3 33	5 32	17 31	25 18				
\$500,000 under \$1,000,000	1 94	3 71	4 02	6 43	2 78	6 24	11 97	16 69				
\$1,000,000 or more	0 90	1 22	2 07	2 32	1 25	1 53	3 51	2 55				
<b>Nontaxable returns, total</b>	<b>4 39</b>	<b>2 86</b>	<b>6 09</b>	<b>3 67</b>	<b>5 50</b>	<b>3 94</b>	<b>33 69</b>	<b>14 75</b>	<b>85 18</b>	<b>62 07</b>		

Footnotes at end of table

**Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income**  
**--Continued**

Coefficient of variation for number of returns and amount (percent).

Size of adjusted gross income	Sales of property other than capital assets				Total taxable IRA distributions		Pensions and annuities			
	Net gain		Net loss		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount						
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
All returns, total	3 58	4 17	3 60	3 73	2 15	3 37	0 97	1 97	1 00	1 44
No adjusted gross income	11 31	9 19	9 79	5 81	15 78	19 42	9 08	11 57	9 41	10 68
\$1 under \$5 000	22 09	23 18	16 98	31 01	14 62	16 87	6 56	15 09	6 86	8 77
\$5 000 under \$10 000	17 43	23 87	17 21	29 55	8 11	11 07	3 56	5 39	3 59	4 39
\$10 000 under \$15 000	16 49	24 78	18 34	28 42	6 80	9 34	3 14	4 43	3 17	3 96
\$15 000 under \$20 000	13 29	16 82	16 13	26 15	6 83	9 87	3 33	4 97	3 38	4 33
\$20 000 under \$25 000	13 76	18 30	18 50	30 05	7 62	11 54	3 65	4 80	3 70	4 83
\$25 000 under \$30 000	18 70	22 71	18 70	29 88	8 59	14 44	4 15	5 71	4 22	5 84
\$30 000 under \$40 000	11 31	16 47	14 07	19 76	6 10	10 42	3 06	4 43	3 13	4 46
\$40 000 under \$50 000	13 31	17 67	15 15	24 77	6 68	10 45	3 37	5 23	3 47	5 13
\$50 000 under \$75 000	10 54	13 47	11 89	16 85	5 40	7 83	2 62	5 34	2 73	4 06
\$75 000 under \$100 000	13 96	18 19	13 86	16 15	8 49	15 43	4 45	8 74	4 71	6 19
\$100 000 under \$200 000	7 56	13 17	7 36	11 96	6 02	9 79	3 49	5 56	3 74	4 83
\$200 000 under \$500 000	7 02	13 68	4 95	7 96	6 71	13 27	3 72	21 18	4 08	6 99
\$500 000 under \$1 000 000	5 60	14 14	3 89	7 79	6 50	13 43	3 50	7 67	4 01	8 91
\$1 000 000 or more	2 30	5 81	1 67	4 67	3 89	9 72	1 71	4 06	1 93	5 13
Taxable returns, total	4 00	4 79	4 10	5 00	2 29	3 56	1 06	2 08	1 10	1 53
No adjusted gross income	26 84	18 89	28 71	19 89	53 92	43 71	79 66	64 66	39 66	40 51
\$1 under \$5 000	57 81	67 85	49 87	67 66	70 66	74 01	28 29	34 66	28 29	33 46
\$5 000 under \$10 000	33 30	38 45	31 13	49 92	13 60	17 74	5 78	8 27	5 81	6 95
\$10 000 under \$15 000	23 19	37 39	24 74	46 08	8 09	11 03	3 74	4 84	3 78	4 62
\$15 000 under \$20 000	16 95	23 15	19 78	26 53	7 05	10 24	3 54	5 22	3 58	4 51
\$20 000 under \$25 000	14 58	19 73	19 47	34 59	7 68	11 69	3 71	4 85	3 77	4 90
\$25 000 under \$30 000	18 83	22 97	19 86	34 23	8 71	14 45	4 18	5 76	4 26	5 89
\$30 000 under \$40 000	11 49	17 02	14 48	21 37	6 13	10 54	3 07	4 44	3 14	4 47
\$40 000 under \$50 000	13 35	17 77	15 44	25 17	6 69	10 45	3 38	5 25	3 48	5 15
\$50 000 under \$75 000	10 60	13 55	12 01	17 24	5 41	7 85	2 63	5 36	2 74	4 07
\$75 000 under \$100 000	13 96	18 20	13 94	16 38	8 50	15 44	4 45	8 74	4 71	6 20
\$100 000 under \$200 000	7 59	13 24	7 40	12 23	6 02	9 80	3 49	5 56	3 75	4 84
\$200 000 under \$500 000	7 04	13 78	4 67	8 13	6 71	13 31	3 72	21 19	4 09	7 00
\$500 000 under \$1 000 000	5 61	14 29	3 89	7 66	6 50	13 46	3 50	7 68	4 02	8 93
\$1 000 000 or more	2 30	5 83	1 67	4 75	3 89	9 72	1 71	4 07	1 93	5 14
Nontaxable returns, total.	8 38	7 83	7 59	5 46	6 30	9 47	2 83	4 97	2 90	3 83

Footnotes at end of table

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued  
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Rent			Royalty			Farm rental					
	Net income		Net loss (includes nondeductible loss)	Net income		Net loss	Net income		Net loss			
	Number of returns	Amount		Number of returns	Amount		Number of returns	Amount				
			(57)			(58)			(59)	(60)	(61)	(62)
All returns, total ....	164	183	162	168	361	492	1598	2771	540	697	1197	1515
No adjusted gross income	873	605	575	458	1326	1564	2881	3568	2972	2952	3837	5560
\$1 under \$5,000	873	1113	916	1087	1914	2875	7042	6913	2705	3096	4471	6405
\$5,000 under \$10,000	574	723	804	926	1640	2416	5392	6092	1732	1933	3251	4295
\$10,000 under \$15,000	599	774	711	863	1330	2108	9978	6292	1600	2076	3893	4236
\$15,000 under \$20,000	644	877	685	868	1448	3192	6414	9563	1587	2089	3463	3697
\$20,000 under \$25,000	654	955	714	826	1441	2307	9980	9980	2169	2339	5938	6239
\$25,000 under \$30,000	724	1070	692	839	1643	2692	5740	9487	2165	2905	5462	6223
\$30,000 under \$40,000	532	762	505	573	1181	2316	5759	7768	1613	2224	4352	6208
\$40,000 under \$50,000	577	783	564	627	1348	2141	5596	5968	1809	2163	3759	6272
\$50,000 under \$75,000	478	632	422	476	1070	2123	3995	5929	1729	2021	3943	4413
\$75,000 under \$100,000	652	801	596	631	1452	2248	4578	5946	2154	2470	4977	5204
\$100,000 under \$200,000	413	541	365	423	789	1539	2579	5277	1298	1999	2601	4292
\$200,000 under \$500,000	336	430	360	585	557	1419	2204	3212	1695	3705	2116	2634
\$500,000 under \$1,000,000	290	480	341	524	508	1333	1977	3226	1515	3425	3184	5441
\$1,000,000 or more	146	195	182	287	196	440	826	1134	801	1349	1211	2814
Taxable returns, total....	182	197	179	194	390	519	1715	1967	590	744	1382	1720
No adjusted gross income	2470	1426	2681	987	3516	1168	4209	4503	3777	7955	8000	9011
\$1 under \$5,000	5744	5477	5023	6803	4469	5464	9212	9212	5770	5868		
\$5,000 under \$10,000	1061	1344	1425	1865	3149	5029	7364	7643	2883	3322	5515	6631
\$10,000 under \$15,000	787	1010	914	1151	1615	2400	9987	9495	1998	2685	5005	5992
\$15,000 under \$20,000	725	976	806	1059	1522	3375	8983	2639	1609	2115	3463	3697
\$20,000 under \$25,000	672	1006	759	913	1495	2433	..	..	2169	2341	5938	6239
\$25,000 under \$30,000	741	1118	718	896	1674	2792	5741	9488	2165	2905	5462	6223
\$30,000 under \$40,000	536	771	511	591	1184	2339	5768	7776	1613	2224	4352	6210
\$40,000 under \$50,000	579	789	566	638	1354	2168	5601	5969	1809	2163	3772	6516
\$50,000 under \$75,000	479	636	424	481	1076	2195	3995	5931	1729	2021	3943	4413
\$75,000 under \$100,000	653	805	598	635	1460	2267	4578	5946	2157	2472	4978	5206
\$100,000 under \$200,000	414	543	366	424	793	1550	2583	5319	1299	1999	2602	4292
\$200,000 under \$500,000	336	431	360	591	558	1421	2207	3223	1697	3707	2116	2634
\$500,000 under \$1,000,000	290	481	342	526	509	1335	1980	3227	1516	3426	3197	5442
\$1,000,000 or more	146	195	182	288	196	440	826	1134	801	1349	1211	2814
Nontaxable returns, total....	394	441	373	335	958	1416	4216	7897	1341	1534	2382	3053

Footnotes at end of table

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued  
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Total rental and royalty			Partnership and S corporation			Estate and trust					
	Net income		Net loss	Net income		Net loss	Net income		Net loss			
	Number of returns	Amount		Number of returns	Amount		Number of returns	Amount				
	(69)	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)
All returns, total	1 49	1 72	1 67	1 75	1 82	1 19	2 54	1 72	5 48	5 16	16 59	17 28
No adjusted gross income	7 82	6 17	5 67	4 67	10 88	9 25	6 69	2 67	26 07	13 64	36 54	29 20
\$1 under \$5,000	8 01	10 20	9 11	11 46	13 96	23 77	14 40	22 42	27 74	43 82	67 49	67 27
\$5,000 under \$10,000	5 37	6 60	8 01	9 09	10 01	13 58	13 42	19 23	24 48	27 78	98 62	57 43
\$10,000 under \$15,000	5 46	7 14	7 17	8 59	10 55	13 32	12 86	16 67	21 82	29 06	91 68	77 10
\$15,000 under \$20,000	5 75	7 91	6 85	8 70	9 69	12 91	11 63	16 50	28 25	38 51	85 01	97 03
\$20,000 under \$25,000	5 95	8 66	7 19	8 19	9 89	13 27	13 98	17 29	26 93	33 13	99 63	99 06
\$25,000 under \$30,000	6 60	9 82	6 95	8 52	9 50	13 08	14 09	18 24	26 22	38 86	99 25	69 54
\$30,000 under \$40,000	4 93	7 19	5 06	5 70	7 05	9 48	9 84	12 70	18 27	27 10	95 41	85 02
\$40,000 under \$50,000	5 35	7 24	5 68	6 24	7 17	9 83	10 03	14 08	21 00	35 20	80 90	76 64
\$50,000 under \$75,000	4 41	5 93	4 22	4 74	5 13	6 40	7 20	9 65	15 58	23 83	35 10	51 32
\$75,000 under \$100,000	6 04	7 72	5 97	6 31	6 33	7 94	8 70	9 38	19 47	30 46	64 47	52 59
\$100,000 under \$200,000	3 87	5 17	4 09	4 69	3 32	3 73	4 92	5 96	9 33	15 71	29 77	32 31
\$200,000 under \$500,000	3 08	4 41	4 92	6 47	2 30	3 19	3 77	4 27	7 78	17 14	19 09	24 29
\$500,000 under \$1,000,000	2 71	4 71	4 26	7 28	1 89	2 82	3 14	3 56	6 70	15 64	15 49	22 37
\$1,000,000 or more	1 25	1 90	2 14	3 03	0 83	0 78	1 57	1 17	2 76	4 19	6 05	3 71
Taxable returns, total	1 66	1 85	1 86	2 04	1 91	1 20	2 89	2 18	5 67	5 29	18 99	9 32
No adjusted gross income	23 48	13 58	25 31	9 89	22 15	7 51	22 47	3 41	13 29	3 07	25 51	8 80
\$1 under \$5,000	33 25	38 49	57 91	82 46	25 85	32 23	40 66	40 20	34 67	39 06	99 67	94 05
\$5,000 under \$10,000	9 88	12 32	14 23	18 18	14 73	19 23	26 27	40 00	28 73	29 31	99 99	99 99
\$10,000 under \$15,000	7 07	9 32	9 23	11 60	13 91	17 21	19 51	29 08	21 93	31 68	--	--
\$15,000 under \$20,000	6 37	8 65	8 08	10 45	11 47	16 15	14 16	22 31	29 97	40 50	84 71	99 83
\$20,000 under \$25,000	6 09	9 03	7 66	8 99	10 49	14 39	15 34	20 20	28 82	34 74	99 84	99 90
\$25,000 under \$30,000	6 73	10 16	7 21	9 04	9 84	13 67	14 97	20 61	26 29	38 88	99 96	99 96
\$30,000 under \$40,000	4 95	7 28	5 11	5 88	7 18	9 71	10 07	13 88	18 67	27 83	68 05	61 37
\$40,000 under \$50,000	5 38	7 29	5 72	6 33	7 29	9 99	10 13	14 77	21 02	35 22	80 97	76 76
\$50,000 under \$75,000	4 42	5 97	4 24	4 79	5 16	6 42	7 27	10 18	15 58	23 84	35 39	51 37
\$75,000 under \$100,000	6 04	7 75	5 99	6 34	6 36	7 99	8 72	9 82	19 48	30 50	64 59	53 34
\$100,000 under \$200,000	3 88	5 19	4 09	4 72	3 32	3 73	4 94	6 13	9 38	15 74	29 99	32 91
\$200,000 under \$500,000	3 08	4 42	4 93	6 55	2 30	3 19	3 78	4 42	7 79	17 21	19 18	24 48
\$500,000 under \$1,000,000	2 71	4 71	4 26	7 33	1 89	2 83	3 14	3 65	6 71	15 66	15 51	22 89
\$1,000,000 or more	1 25	1 90	2 14	3 05	0 83	0 78	1 57	1 21	2 77	4 19	6 06	3 95
Nontaxable returns, total	3 69	4 26	3 73	3 46	6 14	7 48	5 30	2 75	20 80	17 29	33 76	33 16

Footnotes at end of table



Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued  
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Farm			Unemployment compensation		Social security benefits			Foreign earned income exclusion			
	Net income		Net loss	Total		In adjusted gross income		Amount	Number of returns	Amount	Number of returns	
	Number of returns	Amount		Number of returns	Amount	Number of returns	Amount					
	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)
All returns, total	3 26	4 14	2 41	3 22	1 60	2 28	1 31	1 47	1 66	1 91	5 57	5 30
No adjusted gross income	14 67	20 88	5 58	5 89	19 30	22 70	12 09	14 11	60 43	13 87	11 59	13 36
\$1 under \$5 000	15 77	21 89	15 24	20 02	9 28	11 29	5 86	6 69	39 53	48 53	12 74	14 63
\$5 000 under \$10 000	12 87	18 05	11 48	13 92	4 68	6 22	4 30	4 69	34 29	38 20	22 65	23 81
\$10 000 under \$15 000	12 38	17 53	10 63	14 57	4 46	6 46	4 40	4 91	30 10	36 21	27 90	31 41
\$15 000 under \$20 000	13 13	19 84	11 51	19 81	4 94	6 61	4 91	5 42	16 50	25 70	33 18	30 55
\$20 000 under \$25 000	13 15	18 03	10 37	14 69	5 46	7 16	4 89	5 58	7 06	10 16	31 60	34 41
\$25 000 under \$30 000	13 46	17 72	12 74	15 22	6 03	8 33	5 11	5 90	5 72	7 44	45 23	46 30
\$30 000 under \$40 000	10 85	16 72	9 20	12 02	4 69	6 71	3 75	4 39	3 76	4 48	34 83	31 52
\$40 000 under \$50 000	13 39	15 49	10 83	14 17	5 25	7 32	4 26	4 91	4 26	4 74	33 08	33 24
\$50 000 under \$75 000	10 83	11 91	9 86	13 21	4 94	7 00	3 69	4 19	3 69	4 16	27 88	19 98
\$75 000 under \$100 000	15 97	15 93	14 76	15 58	9 43	12 51	5 81	6 67	5 81	6 67	19 58	19 36
\$100 000 under \$200 000	13 85	10 59	11 06	11 92	11 06	12 41	3 94	4 15	3 94	4 15	22 08	14 16
\$200 000 under \$500 000	13 38	14 12	9 60	9 11	17 88	23 84	4 22	4 55	4 22	4 55	12 97	13 49
\$500 000 under \$1 000 000	11 97	13 97	7 64	8 41	21 54	27 69	4 39	4 81	4 39	4 81	15 39	16 22
\$1 000 000 or more	6 49	5 08	3 45	3 80	14 68	18 69	2 03	2 29	2 03	2 29	8 51	9 41
Taxable returns, total	3 92	4 56	3 04	4 18	1 86	2 63	1 45	1 62	1 68	1 92	9 81	7 38
No adjusted gross income	34 13	33 19	35 50	28 80	..	..	45 60	54 79	44 09	50 83	..	..
\$1 under \$5 000	39 23	47 31	64 71	93 59	..	..	23 05	26 31	..	..	99 95	99 95
\$5 000 under \$10 000	25 81	32 44	23 43	29 33	7 79	10 20	7 32	8 26	39 63	44 32	44 52	46 63
\$10 000 under \$15 000	17 17	23 37	15 14	18 74	6 23	9 12	5 22	5 76	32 42	39 27	35 54	40 05
\$15 000 under \$20 000	16 67	26 13	14 11	25 72	5 99	8 10	5 16	5 68	18 41	28 88	39 41	40 55
\$20 000 under \$25 000	13 40	18 56	10 83	15 82	5 60	7 40	4 98	5 67	7 23	10 23	37 95	39 19
\$25 000 under \$30 000	13 65	17 83	12 80	15 41	6 10	8 49	5 16	5 95	5 76	7 55	50 72	52 27
\$30 000 under \$40 000	10 92	16 77	9 23	12 19	4 70	6 75	3 78	4 43	3 80	4 51	38 05	34 66
\$40 000 under \$50 000	13 40	15 51	10 85	14 23	5 25	7 34	4 29	4 94	4 29	4 78	34 90	35 12
\$50 000 under \$75 000	10 88	12 00	9 87	13 27	4 94	7 00	3 71	4 21	3 71	4 18	29 60	21 21
\$75 000 under \$100 000	15 98	15 93	14 80	15 91	9 43	12 51	5 82	6 68	5 82	6 68	20 40	20 00
\$100 000 under \$200 000	13 85	10 59	11 07	12 06	11 07	12 41	3 96	4 17	3 96	4 17	22 39	14 31
\$200 000 under \$500 000	13 39	14 15	9 61	9 17	17 89	23 84	4 23	4 56	4 23	4 56	13 04	13 55
\$500 000 under \$1 000 000	11 97	13 97	7 65	8 43	21 59	27 77	4 40	4 81	4 40	4 81	15 44	16 28
\$1 000 000 or more	6 49	5 08	3 45	3 81	14 68	18 69	2 03	2 29	2 03	2 29	8 53	9 42
Nontaxable returns, total.	7 75	11 40	5 10	5 12	3 47	4 66	3 26	3 66	13 08	15 97	7 05	8 27

Footnotes at end of table

**Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued**  
 Coefficient of variation for number of returns and amount (percent)

Size of adjusted gross income	Other income				Net loss		Net operating loss		Total			Statutory adjustments			
	Net income		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	Number of returns	Amount													
	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)	(104)			
All returns, total	1 88	2 58	9 23	8 29	4 30	1 43	0 78	1 28	2 32	2 42	3 02	3 22			
1% adjusted gross income	11 03	8 04	18 90	13 09	4 70	1 47	5 80	12 76	22 10	21 81	23 07	23 42			
\$1 under \$5 000	6 44	9 34	35 70	52 46	18 00	22 61	3 92	7 16	17 57	18 27	37 15	38 03			
\$5 000 under \$10 000	7 14	9 42	47 80	45 28	19 87	23 68	3 07	5 30	12 27	12 99	23 13	24 87			
\$10 000 under \$15 000	7 37	10 24	42 04	45 61	24 98	28 67	3 42	5 27	10 19	11 06	17 70	19 13			
\$15 000 under \$20 000	7 73	13 42	37 70	46 47	27 00	36 74	3 52	5 10	8 04	8 40	13 71	14 07			
\$20 000 under \$25 000	7 83	11 52	42 96	62 45	37 23	39 75	3 83	5 07	7 55	7 92	12 15	13 40			
\$25 000 under \$30 000	8 14	12 63	58 07	64 19	40 44	41 07	3 86	5 18	7 44	7 86	10 98	11 91			
\$30 000 under \$40 000	6 32	10 30	33 23	46 47	32 83	32 09	2 83	4 07	5 29	5 77	6 99	7 64			
\$40 000 under \$50 000	6 46	10 50	31 07	39 26	44 04	34 10	3 19	6 12	6 91	7 38	8 10	9 02			
\$50 000 under \$75 000	4 93	8 47	29 18	32 55	32 58	20 06	2 58	4 35	6 81	6 91	8 17	8 77			
\$75 000 under \$100 000	6 62	12 97	36 41	33 56	28 73	25 98	3 76	5 22	9 08	9 27	10 54	11 34			
\$100 000 under \$200 000	4 85	8 43	15 30	22 87	23 41	16 35	2 36	3 11	5 91	5 97	6 38	6 77			
\$200 000 under \$500 000	3 71	8 86	14 52	16 37	20 68	13 47	2 18	3 12	5 53	5 58	6 36	7 02			
\$500 000 under \$1 000 000	3 00	8 87	13 15	21 68	16 58	12 36	2 06	3 97	5 45	5 52	5 97	6 67			
\$1 000 000 or more	1 32	2 94	6 23	7 40	7 72	3 71	1 07	2 49	3 12	3 15	3 68	4 11			
Taxable returns, total	2 06	2 80	11 45	10 72	12 04	2 66	0 96	1 37	2 41	2 50	3 12	3 33			
1% adjusted gross income	26 79	11 89	23 85	6 52	16 71	2 50	22 31	20 06	54 71	43 74	73 49	69 98			
\$1 under \$5 000	9 88	11 94	..	..	94 63	91 67	14 94	24 31	34 79	33 08	99 96	99 96			
\$5 000 under \$10 000	11 64	14 65	70 38	81 75	48 14	40 83	5 55	9 13	16 01	16 74	..	..			
\$10 000 under \$15 000	9 52	12 88	55 69	59 58	44 71	56 67	4 91	7 27	11 68	12 65	26 99	29 71			
\$15 000 under \$20 000	9 33	17 27	53 76	59 10	39 32	54 68	4 43	6 31	8 75	9 09	15 60	15 71			
\$20 000 under \$25 000	8 12	12 05	47 49	72 00	40 88	41 87	3 99	5 32	7 62	8 01	12 46	13 71			
\$25 000 under \$30 000	8 30	12 84	60 58	64 74	43 74	45 15	3 95	5 31	7 48	7 90	11 11	12 09			
\$30 000 under \$40 000	6 37	10 42	33 52	46 81	34 45	37 16	2 85	4 11	5 31	5 78	7 02	7 67			
\$40 000 under \$50 000	6 49	10 66	31 07	39 26	51 11	37 12	3 20	6 14	6 91	7 38	8 10	9 02			
\$50 000 under \$75 000	4 94	8 53	29 66	32 80	35 76	22 02	2 59	4 37	6 81	6 92	8 18	8 79			
\$75 000 under \$100 000	6 83	12 99	36 42	33 56	29 07	28 77	3 76	5 23	9 09	9 28	10 56	11 35			
\$100 000 under \$200 000	4 87	8 51	15 31	22 90	24 95	17 87	2 36	3 11	5 91	5 97	6 38	6 77			
\$200 000 under \$500 000	3 71	8 94	14 58	16 99	21 65	14 72	2 18	3 12	5 53	5 59	6 36	7 03			
\$500 000 under \$1 000 000	3 00	8 93	13 19	21 84	17 16	13 19	2 06	3 98	5 45	5 52	5 97	6 67			
\$1 000 000 or more	1 33	2 96	6 24	7 55	7 85	3 79	1 07	2 49	3 12	3 15	3 69	4 12			
Nontaxable returns, total	4 62	5 80	14 67	12 84	4 59	1 65	1 87	3 44	9 05	9 75	12 10	12 94			

Footnotes at end of table

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued  
(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Statutory adjustments											
	Deduction for self-employment tax		Payments to a Keogh plan		Forfeited interest penalty		Alimony paid		Self-employed health insurance deduction		Other adjustments	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)	(116)
<b>All returns, total</b>	<b>0 73</b>	<b>1 13</b>	<b>2 99</b>	<b>2 42</b>	<b>5 90</b>	<b>12 24</b>	<b>5 55</b>	<b>5 52</b>	<b>1 84</b>	<b>2 12</b>	<b>15 10</b>	<b>19 92</b>
No adjusted gross income	6 20	7 23	32 67	48 76	35 89	33 72	25 94	22 22	11 24	12 28	97 64	97 75
\$1 under \$5 000	4 02	5 27	69 49	69 35	27 22	48 58	40 79	49 58	11 94	16 12	99 96	99 96
\$5 000 under \$10 000	3 16	3 86	54 38	57 31	17 33	26 28	27 37	26 16	8 73	10 05	70 60	79 56
\$10 000 under \$15 000	3 51	4 68	31 68	34 70	17 90	38 68	26 81	38 11	7 62	8 75	70 71	99 50
\$15 000 under \$20 000	3 72	5 12	26 14	31 82	20 67	46 65	26 86	29 72	6 95	8 31	66 26	81 99
\$20 000 under \$25 000	4 11	5 45	22 51	20 67	27 01	39 39	26 19	27 67	7 84	9 14	57 71	82 41
\$25 000 under \$30 000	4 26	5 68	24 24	25 64	20 28	30 59	24 63	29 87	7 88	8 82	-	-
\$30 000 under \$40 000	3 16	4 59	16 90	19 34	18 08	33 85	18 15	20 96	6 57	7 52	46 89	64 30
\$40 000 under \$50 000	3 55	4 71	13 41	17 55	18 12	58 62	17 58	23 94	6 60	7 65	31 57	40 68
\$50 000 under \$75 000	2 78	3 73	8 03	9 01	14 69	23 95	12 62	15 54	5 18	6 24	30 56	52 19
\$75 000 under \$100 000	4 10	4 58	8 17	8 66	24 91	42 80	18 20	20 48	6 42	7 70	39 20	51 81
\$100 000 under \$200 000	2 54	2 71	4 17	4 44	18 49	36 67	10 33	11 95	3 57	5 93	32 80	40 46
\$200 000 under \$500 000	2 66	3 03	3 63	3 94	15 11	25 20	7 97	9 23	3 34	5 96	28 46	35 08
\$500 000 under \$1 000 000	2 86	3 76	4 12	4 70	16 67	30 04	6 92	8 99	3 21	3 74	33 95	45 63
\$1 000 000 or more	1 67	2 29	2 63	3 32	8 41	43 64	3 44	4 30	1 68	2 32	18 29	34 90
<b>Taxable returns, total</b>	<b>0 96</b>	<b>1 27</b>	<b>3 01</b>	<b>2 43</b>	<b>6 55</b>	<b>14 06</b>	<b>5 81</b>	<b>5 74</b>	<b>2 00</b>	<b>2 31</b>	<b>16 25</b>	<b>20 93</b>
No adjusted gross income	28 35	21 75	34 43	78 78	26 78	14 74	38 02	32 90	43 92	41 27	-	-
\$1 under \$5 000	16 38	22 83	-	-	47 81	59 00	-	-	93 59	93 62	-	-
\$5 000 under \$10 000	5 93	7 30	99 72	99 58	24 63	32 24	42 40	42 10	15 42	16 03	-	-
\$10 000 under \$15 000	5 19	6 56	35 94	41 81	22 51	34 87	31 35	43 49	10 36	12 20	99 99	99 99
\$15 000 under \$20 000	4 86	6 38	29 99	37 25	23 48	47 83	27 63	31 15	8 52	10 89	90 52	89 28
\$20 000 under \$25 000	4 34	5 86	24 39	23 26	28 65	43 62	27 23	29 79	8 38	9 93	70 69	84 04
\$25 000 under \$30 000	4 38	5 84	24 95	26 53	20 68	31 04	24 91	26 98	7 99	9 05	-	-
\$30 000 under \$40 000	3 19	4 66	17 33	19 82	18 39	34 45	18 22	21 08	6 67	7 65	50 90	81 60
\$40 000 under \$50 000	3 56	4 74	13 41	17 58	18 12	58 62	17 61	24 00	6 64	7 70	31 57	40 68
\$50 000 under \$75 000	2 78	3 75	8 06	9 04	14 76	24 00	12 84	15 63	5 20	6 27	30 56	52 19
\$75 000 under \$100 000	4 10	4 58	8 17	8 67	24 91	42 80	18 20	20 49	6 43	7 72	39 20	51 81
\$100 000 under \$200 000	2 55	2 71	4 17	4 44	18 50	36 71	10 36	12 01	3 58	5 94	32 80	40 46
\$200 000 under \$500 000	2 66	3 03	3 63	3 94	15 14	25 48	7 98	9 26	3 34	5 97	28 50	35 10
\$500 000 under \$1 000 000	2 86	3 77	4 12	4 70	16 70	30 04	6 93	9 01	3 21	3 74	33 95	45 63
\$1 000 000 or more	1 67	2 29	2 63	3 32	8 41	43 64	3 44	4 30	1 68	2 32	18 56	34 91
<b>Nontaxable returns, total</b>	<b>1 90</b>	<b>2 95</b>	<b>22 50</b>	<b>20 41</b>	<b>13 59</b>	<b>24 69</b>	<b>18 88</b>	<b>16 42</b>	<b>4 98</b>	<b>5 65</b>	<b>39 73</b>	<b>64 84</b>

Footnotes at end of table

Table 1.4CV--Coefficient of Variation for All Returns: Sources of Income, Adjustments, and Tax Items, by Size of Adjusted Gross Income--Continued

(Coefficient of variation for number of returns and amount (percent))

Size of adjusted gross income	Basic standard deduction		Additional standard deduction		Total itemized deductions		Exemptions		Taxable income		Income tax before credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount	Number of returns	Amount	Number of returns	Amount
	(117)	(118)	(119)	(120)	(121)	(122)	(123)	(124)	(125)	(126)	(127)	(128)
<b>All returns, total</b>	<b>0.25</b>	<b>0.33</b>	<b>1.42</b>	<b>1.48</b>	<b>0.58</b>	<b>0.57</b>	<b>0.29</b>	<b>0.29</b>	<b>0.26</b>	<b>0.22</b>	<b>0.26</b>	<b>0.25</b>
No adjusted gross income		..	..	..	..	..	2.93	2.94	..	..	61.27	81.58
\$1 under \$5,000	1.41	1.59	5.38	5.50	10.46	12.90	2.27	2.27	3.24	4.55	3.27	5.57
\$5,000 under \$10,000	1.43	1.43	3.28	3.33	5.97	8.22	1.67	1.67	2.20	2.67	2.19	3.35
\$10,000 under \$15,000	1.53	1.51	3.33	3.46	4.87	5.59	1.64	1.64	1.71	2.06	1.71	2.13
\$15,000 under \$20,000	1.74	1.72	4.01	4.21	4.15	4.89	1.78	1.78	1.67	1.96	1.67	1.95
\$20,000 under \$25,000	2.00	1.99	4.85	5.09	3.87	4.11	1.97	1.97	1.79	2.00	1.79	2.00
\$25,000 under \$30,000	2.35	2.33	6.45	6.87	3.56	3.89	2.21	2.21	1.96	2.13	1.96	2.14
\$30,000 under \$40,000	1.63	1.67	5.29	5.62	2.23	2.43	1.45	1.45	1.15	1.22	1.15	1.28
\$40,000 under \$50,000	2.41	2.45	6.30	6.60	2.15	2.36	1.73	1.73	1.47	1.51	1.47	1.57
\$50,000 under \$75,000	2.69	2.71	6.34	6.76	1.38	1.53	1.32	1.32	1.13	1.12	1.13	1.15
\$75,000 under \$100,000	6.28	6.35	12.15	12.86	2.03	2.24	2.11	2.11	1.87	1.90	1.87	1.93
\$100,000 under \$200,000	7.08	7.20	10.25	9.83	1.62	1.65	1.77	1.82	1.55	1.35	1.55	1.32
\$200,000 under \$500,000	7.25	7.29	13.46	13.70	1.56	1.66	1.73	3.76	1.50	1.26	1.50	1.24
\$500,000 under \$1,000,000	5.69	5.79	14.95	16.61	1.22	1.65	1.36	..	1.14	1.15	1.14	1.16
\$1,000,000 or more	3.55	3.60	8.21	8.50	0.62	0.57	0.75	..	0.58	0.35	0.58	0.36
<b>Taxable returns, total</b>	<b>0.52</b>	<b>0.55</b>	<b>1.70</b>	<b>1.77</b>	<b>0.60</b>	<b>0.55</b>	<b>0.38</b>	<b>0.39</b>	<b>0.28</b>	<b>0.23</b>	<b>0.28</b>	<b>0.25</b>
No adjusted gross income	..	..	..	..	..	..	19.67	19.54	..	..	70.18	88.28
\$1 under \$5,000	3.29	4.15	49.98	51.09	46.50	59.54	48.07	48.07	3.28	4.58	3.28	5.58
\$5,000 under \$10,000	2.25	2.27	5.45	5.50	13.56	14.78	2.56	2.56	2.22	2.68	2.22	3.37
\$10,000 under \$15,000	2.05	2.05	3.88	4.04	6.91	7.06	2.05	2.05	1.96	2.23	1.96	2.30
\$15,000 under \$20,000	2.04	2.03	4.06	4.26	5.19	5.33	2.00	2.00	1.89	2.10	1.89	2.10
\$20,000 under \$25,000	2.03	2.01	4.87	5.11	4.15	4.32	2.00	2.00	1.81	2.00	1.81	2.01
\$25,000 under \$30,000	2.35	2.33	6.45	6.87	3.68	3.78	2.22	2.22	1.96	2.14	1.96	2.14
\$30,000 under \$40,000	1.63	1.67	5.29	5.62	2.25	2.41	1.45	1.45	1.15	1.22	1.15	1.26
\$40,000 under \$50,000	2.41	2.45	6.30	6.60	2.16	2.29	1.73	1.73	1.47	1.51	1.47	1.57
\$50,000 under \$75,000	2.69	2.71	6.34	6.76	1.39	1.50	1.32	1.32	1.13	1.12	1.13	1.15
\$75,000 under \$100,000	6.28	6.36	12.15	12.86	2.04	2.24	2.11	2.11	1.87	1.90	1.87	1.93
\$100,000 under \$200,000	7.08	7.21	10.25	9.83	1.63	1.65	1.77	1.82	1.55	1.35	1.55	1.32
\$200,000 under \$500,000	7.26	7.30	13.46	13.70	1.56	1.68	1.74	3.76	1.50	1.26	1.50	1.24
\$500,000 under \$1,000,000	5.69	5.80	14.95	16.61	1.22	1.67	1.36	..	1.14	1.15	1.14	1.16
\$1,000,000 or more	3.56	3.60	8.21	8.50	0.62	0.58	0.75	..	0.58	0.35	0.58	0.36
<b>Nontaxable returns, total</b>	<b>0.94</b>	<b>0.93</b>	<b>2.89</b>	<b>2.98</b>	<b>3.21</b>	<b>4.02</b>	<b>1.01</b>	<b>1.01</b>	<b>2.50</b>	<b>3.13</b>	<b>2.52</b>	<b>3.15</b>

\*\* CV's not available because data combined to avoid disclosure of information for specific taxpayers

†NOTE: Detail may not add to totals because of rounding

**Table 1.5--Form 1040EZ Returns: Sources of Income and Tax Items, by Size of Adjusted Gross Income**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	All returns									
	Number of returns	Adjusted gross income	Salaries and wages		Taxable interest		Standard deduction		Exemptions	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>All returns, total</b>	<b>20,393,132</b>	<b>253,420,938</b>	<b>20,333,295</b>	<b>253,007,553</b>	<b>6,053,380</b>	<b>413,385</b>	<b>20,393,132</b>	<b>71,544,919</b>	<b>15,972,286</b>	<b>37,526,306</b>
Under \$5 000	6 459 555	16 052 071	6 399 718	15 948 591	1 559 186	103 480	6 459 555	17 419 545	2 212 656	5 196 999
\$5 000 under \$10 000	4 198 855	30 536 391	4 198 855	30 475 127	999 118	61 265	4 198 855	15 680 871	3 221 505	7,568 044
\$10 000 under \$15 000	3 031 780	37 408 349	3 031 780	37 361 820	767 918	46 529	3 031 780	11 527 246	2 986 902	7 018 221
\$15 000 under \$20 000	2 187 729	38,175 708	2,187 729	38 125 252	716 710	50,456	2,187 729	8 454 623	2 332 337	5 480 245
\$20 000 under \$25 000	1 663 227	37 040 057	1,663 227	36 994 047	613,576	46 010	1 663 227	6 426 701	1 772 930	4 165 637
\$25 000 under \$30 000	1 221 688	33,174 648	1 221 688	33 138 416	518,594	36 232	1 221 688	4 831,899	1 346 350	3,163 922
\$30 000 under \$40 000	1 171 045	40 096 310	1 171 045	40,052 410	600 046	43 901	1 171 045	4 935 929	1 412 404	3 318 982
\$40 000 or more	459 253	20 937 404	459 253	20,911 891	278 233	25 514	459 253	2,268 105	687 203	1 614 257
<b>Taxable returns, total</b>	<b>14,666,590</b>	<b>237,442,811</b>	<b>14,666,590</b>	<b>237,065,803</b>	<b>5,416,693</b>	<b>377,009</b>	<b>14,666,590</b>	<b>55,276,168</b>	<b>12,842,118</b>	<b>30,173,402</b>
Under \$5 000	1 560 768	4 953 410	1 560 768	4 880 906	1 057 134	72 503	1,560 768	4 437 384		
\$5 000 under \$10 000	3 401 018	25 963 351	3 401 018	25,907 471	869 469	55 879	3,401 018	12,579 779	2 363 831	5 552,758
\$10 000 under \$15 000	3 001 861	37 101 924	3,001 861	37 055 411	762 931	46 514	3,001 861	11,341,749	2,927 064	6 877,603
\$15 000 under \$20 000	2 187 729	38 175 708	2,187 729	38,125 252	716,710	50,456	2,187 729	8,454 623	2,332 337	5,480,245
\$20 000 under \$25 000	1 663 227	37 040 057	1,663 227	36 994 047	613,576	46 010	1,663 227	6,426 701	1 772 930	4 165 637
\$25 000 under \$30 000	1 221 688	33,174 648	1 221 688	33 138 416	518,594	36 232	1,221 688	4 831 899	1 346 350	3,163 922
\$30 000 under \$40 000	1 171 045	40,096 310	1,171,045	40,052 410	600,046	43,901	1,171,045	4 935 929	1 412,404	3 318 982
\$40 000 or more	459 253	20,937,404	459,253	20,911 891	278 233	25,514	459,253	2,268,105	687,203	1 614 257
<b>Nontaxable returns, total</b>	<b>5,726,543</b>	<b>15,978,127</b>	<b>5,666,705</b>	<b>15,941,750</b>	<b>636,687</b>	<b>36,377</b>	<b>5,726,543</b>	<b>16,268,750</b>	<b>3,130,168</b>	<b>7,352,903</b>

Size of adjusted gross income	All returns--continued									
	Taxable income		Total tax liability		Income tax withheld		Overpayment refunded		Tax due at time of filing	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
<b>All returns, total..</b>	<b>14,746,373</b>	<b>151,993,415</b>	<b>14,666,590</b>	<b>24,098,063</b>	<b>19,894,476</b>	<b>29,895,154</b>	<b>17,824,191</b>	<b>6,395,959</b>	<b>2,244,820</b>	<b>598,868</b>
Under \$5,000	1 635 565	516 190	1,560 768	77 844	6 025 732	1 024 960	5 965,894	950 741	189 486	3 625
\$5 000 under \$10 000	3 406 005	7 830 823	3,401 018	1,174 692	4 144 004	2 451 582	3 725 140	1 331 687	458 756	54 796
\$10 000 under \$15 000	3 001 861	18 882 573	3,001 861	2 833 109	3,021,807	3,777,967	2 647,821	1,042 658	378 972	97 800
\$15 000 under \$20 000	2 187 729	24 240 841	2,187 729	3 636 276	2,187,721	4,305 503	1,883,546	749,443	304 183	80 216
\$20 000 under \$25 000	1 663 227	26 447 720	1,663 227	3 967 028	1 663 227	4 575 376	1 362 793	683 898	300 434	75 550
\$25 000 under \$30 000	1 221 688	25 178 827	1 221 688	3,809 451	1 221 688	4 398 275	1,032 201	665 082	189 486	76 258
\$30 000 under \$40 000	1,171,045	31 841,399	1,171,045	5,494 940	1,171,045	6,035 655	881 631	676 771	289 414	136 056
\$40 000 or more	459 253	17 055 042	459 253	3,104 723	459 253	3,325 835	325 164	295 678	134 088	74 567
<b>Taxable returns, total</b>	<b>14,666,590</b>	<b>151,993,241</b>	<b>14,666,590</b>	<b>24,098,063</b>	<b>14,487,068</b>	<b>28,867,341</b>	<b>12,416,783</b>	<b>5,368,146</b>	<b>2,244,820</b>	<b>598,868</b>
Under \$5 000	1 560 768	516,026	1 560 768	77 844	1,431 120	316 043	1 371 282	241 824	189 486	3 625
\$5 000 under \$10 000	3 401 018	7,830 813	3,401 018	1,174 692	3 361,127	2 156 527	2 942 262	1,036 632	458 756	54 796
\$10 000 under \$15 000	3 001 861	18 882 573	3,001 861	2 833,109	2 991,888	3,754 126	2 617,902	1,018 818	378 972	97 800
\$15,000 under \$20 000	2 187,729	24,240 841	2,187,729	3,636 276	2,187,721	4,305 503	1,883,546	749,443	304 183	80,216
\$20 000 under \$25 000	1 663 227	26 447 720	1 663,227	3 967 028	1 663 227	4 575 376	1,362 793	683 898	300 434	75 550
\$25 000 under \$30 000	1 221 688	25,178 827	1 221 688	3,809 451	1 221 688	4 398 275	1,032 201	665 082	189,486	76 258
\$30 000 under \$40 000	1,171,045	31 841 399	1,171 045	5 494 940	1,171 045	6,035 655	881 631	676,771	289 414	136 056
\$40 000 or more	459 253	17 055 042	459 253	3,104 723	459 253	3 325 835	325 164	295 678	134 088	74 567
<b>Nontaxable returns, total.....</b>	<b>79,784</b>	<b>175</b>	<b>-</b>	<b>-</b>	<b>5,407,408</b>	<b>1,027,812</b>	<b>5,407,408</b>	<b>1,027,812</b>	<b>-</b>	<b>-</b>

Footnotes at end of table

**Table 1.5--Form 1040EZ Returns: Sources of Income and Tax Items, by Size of Adjusted Gross Income**  
**--Continued**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Returns of single persons									
	Number of returns	Adjusted gross income	Salaries and wages		Taxable interest		Standard deduction		Exemptions	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount
	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)
<b>All returns, total</b>	<b>19,335,418</b>	<b>223,728,111</b>	<b>19,275,580</b>	<b>223,345,438</b>	<b>5,597,435</b>	<b>382,673</b>	<b>19,335,418</b>	<b>65,008,279</b>	<b>13,866,831</b>	<b>32,578,486</b>
Under \$5 000	6,434,623	15,971,190	6,374,785	15,867,920	1,554,199	103,270	6,434,623	17,286,152	2,172,764	5,103,253
\$5 000 under \$10 000	4,139,018	30,054,847	4,139,018	29,994,625	984,158	60,223	4,139,018	15,309,877	3,101,830	7,286,807
\$10 000 under \$15 000	2,907,118	35,865,292	2,907,118	35,819,666	742,986	45,626	2,907,118	10,754,341	2,737,578	6,432,310
\$15 000 under \$20 000	2,043,121	35,651,751	2,043,121	35,602,946	676,818	48,806	2,043,121	7,558,053	2,043,121	4,800,587
\$20 000 under \$25 000	1,553,524	34,576,995	1,553,524	34,535,288	568,698	41,707	1,553,524	5,746,545	1,553,524	3,650,035
\$25 000 under \$30 000	1,097,026	29,698,692	1,097,026	29,664,968	453,770	33,724	1,097,026	4,058,995	1,097,026	2,578,010
\$30 000 under \$40 000	929,686	31,696,188	929,686	31,659,833	479,366	36,355	929,686	3,439,503	929,686	2,184,594
\$40 000 or more	231,302	10,213,155	231,302	10,200,192	137,441	12,963	231,302	854,814	231,302	542,890
<b>Taxable returns, total</b>	<b>13,723,565</b>	<b>208,618,834</b>	<b>13,723,565</b>	<b>208,271,271</b>	<b>4,985,681</b>	<b>347,562</b>	<b>13,723,565</b>	<b>49,429,413</b>	<b>10,956,068</b>	<b>25,741,185</b>
Under \$5 000	1,560,768	4,953,410	1,560,768	4,880,906	1,057,134	72,503	1,560,768	4,437,384		
\$5 000 under \$10 000	3,401,018	25,963,351	3,401,018	25,907,471	869,469	55,879	3,401,018	12,579,779	2,363,831	5,552,758
\$10 000 under \$15 000	2,907,118	35,865,292	2,907,118	35,819,666	742,986	45,626	2,907,118	10,754,341	2,737,578	6,432,310
\$15 000 under \$20 000	2,043,121	35,651,751	2,043,121	35,602,946	676,818	48,806	2,043,121	7,558,053	2,043,121	4,800,587
\$20 000 under \$25 000	1,553,524	34,576,995	1,553,524	34,535,288	568,698	41,707	1,553,524	5,746,545	1,553,524	3,650,035
\$25 000 under \$30 000	1,097,026	29,698,692	1,097,026	29,664,968	453,770	33,724	1,097,026	4,058,995	1,097,026	2,578,010
\$30 000 under \$40 000	929,686	31,696,188	929,686	31,659,833	479,366	36,355	929,686	3,439,503	929,686	2,184,594
\$40 000 or more	231,302	10,213,155	231,302	10,200,192	137,441	12,963	231,302	854,814	231,302	542,890
<b>Nontaxable returns, total</b>	<b>5,611,854</b>	<b>15,109,277</b>	<b>5,552,016</b>	<b>15,074,167</b>	<b>611,755</b>	<b>35,110</b>	<b>5,611,854</b>	<b>15,578,866</b>	<b>2,910,763</b>	<b>6,837,301</b>

Size of adjusted gross income	Returns of single persons--continued									
	Taxable income		Total tax liability		Income tax withheld		Overpayment refunded		Tax due at time of filing	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)
<b>All returns, total</b>	<b>13,803,348</b>	<b>133,448,410</b>	<b>13,723,565</b>	<b>21,251,823</b>	<b>18,841,749</b>	<b>26,549,489</b>	<b>17,012,237</b>	<b>5,813,086</b>	<b>2,004,047</b>	<b>515,419</b>
Under \$5 000	1,635,565	516,190	1,560,768	77,844	6,005,786	1,022,587	5,945,948	948,368	189,486	3,625
\$5 000 under \$10 000	3,406,005	7,830,823	3,401,018	1,174,692	4,084,166	2,424,127	3,665,302	1,304,232	458,756	54,796
\$10 000 under \$15 000	2,907,118	18,678,641	2,907,118	2,802,392	2,897,145	3,657,119	2,523,159	952,527	378,972	97,800
\$15 000 under \$20 000	2,043,121	23,293,110	2,043,121	3,494,067	2,043,113	4,089,922	1,738,938	676,072	304,183	80,216
\$20 000 under \$25 000	1,553,524	25,180,416	1,553,524	3,776,963	1,553,524	4,355,104	1,283,010	644,176	270,515	66,035
\$25 000 under \$30 000	1,097,026	23,061,687	1,097,026	3,491,887	1,097,026	4,036,989	947,431	612,130	149,594	67,028
\$30 000 under \$40 000	929,686	26,072,091	929,686	4,629,390	929,686	5,065,650	730,782	539,954	198,904	103,694
\$40 000 or more	231,302	8,815,451	231,302	1,804,589	231,302	1,897,991	177,667	135,627	53,635	42,224
<b>Taxable returns, total</b>	<b>13,723,565</b>	<b>133,448,235</b>	<b>13,723,565</b>	<b>21,251,823</b>	<b>13,544,043</b>	<b>25,575,346</b>	<b>11,714,531</b>	<b>4,838,943</b>	<b>2,004,047</b>	<b>515,419</b>
Under \$5 000	1,560,768	516,026	1,560,768	77,844	1,431,120	316,043	1,371,282	241,824	189,486	3,625
\$5 000 under \$10 000	3,401,018	7,830,813	3,401,018	1,174,692	3,361,127	2,156,527	2,942,262	1,036,632	458,756	54,796
\$10 000 under \$15 000	2,907,118	18,678,641	2,907,118	2,802,392	2,897,145	3,657,119	2,523,159	952,527	378,972	97,800
\$15 000 under \$20 000	2,043,121	23,293,110	2,043,121	3,494,067	2,043,113	4,089,922	1,738,938	676,072	304,183	80,216
\$20 000 under \$25 000	1,553,524	25,180,416	1,553,524	3,776,963	1,553,524	4,355,104	1,283,010	644,176	270,515	66,035
\$25 000 under \$30 000	1,097,026	23,061,687	1,097,026	3,491,887	1,097,026	4,036,989	947,431	612,130	149,594	67,028
\$30 000 under \$40 000	929,686	26,072,091	929,686	4,629,390	929,686	5,065,650	730,782	539,954	198,904	103,694
\$40 000 or more	231,302	8,815,451	231,302	1,804,589	231,302	1,897,991	177,667	135,627	53,635	42,224
<b>Nontaxable returns, total</b>	<b>79,784</b>	<b>175</b>	<b>-</b>	<b>-</b>	<b>5,297,705</b>	<b>974,143</b>	<b>5,297,705</b>	<b>974,143</b>	<b>-</b>	<b>-</b>

Continued at end of table

Table 1.5--Form 1040EZ Returns: Sources of Income and Tax Items, by Size of Adjusted Gross Income  
--Continued

(A\* figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Joint returns of married persons									
	Number of returns	Adjusted gross income	Salaries and wages		Taxable interest		Standard deduction		Exemptions	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of exemptions	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
All returns, total	1,057,714	29,692,827	1,057,714	29,662,114	455,945	30,713	1,057,714	6,536,639	2,105,455	4,947,820
Under \$5,000	124,932	180,881	124,932	180,871	14,986	1,209	124,932	1,133,393	139,892	193,746
\$5,000 under \$10,000	59,638	481,544	59,638	480,502	14,959	1,042	59,838	370,994	119,676	281,237
\$10,000 under \$15,000	124,662	1,543,056	124,662	1,542,154	124,932	1,903	124,662	772,904	249,324	585,911
\$15,000 under \$20,000	144,608	2,523,957	144,608	2,522,306	139,892	1,651	144,608	896,569	289,216	679,657
\$20,000 under \$25,000	109,703	2,463,062	109,703	2,458,758	144,878	1,303	109,703	680,156	219,405	515,602
\$25,000 under \$30,000	124,662	3,475,956	124,662	3,473,447	64,824	2,508	124,662	772,904	249,324	585,911
\$30,000 under \$40,000	241,359	8,400,122	241,359	8,392,576	120,680	7,546	241,359	1,496,427	482,718	1,134,388
\$40,000 or more	227,950	10,724,249	227,950	10,711,699	140,793	12,551	227,950	1,413,292	455,901	1,071,366
Taxable returns, total	943,025	28,823,978	943,025	28,794,531	431,013	29,446	943,025	5,846,755	1,886,050	4,432,217
\$10,000 under \$15,000	94,743	1,236,632	94,743	1,235,744	119,946	1,888	94,743	587,407	189,486	445,293
\$15,000 under \$20,000	144,608	2,523,957	144,608	2,522,306	139,892	1,651	144,608	896,569	289,216	679,657
\$20,000 under \$25,000	109,703	2,463,062	109,703	2,458,758	144,878	1,303	109,703	680,156	219,405	515,602
\$25,000 under \$30,000	124,662	3,475,956	124,662	3,473,447	64,824	2,508	124,662	772,904	249,324	585,911
\$30,000 under \$40,000	241,359	8,400,122	241,359	8,392,576	120,680	7,546	241,359	1,496,427	482,718	1,134,388
\$40,000 or more	227,950	10,724,249	227,950	10,711,699	140,793	12,551	227,950	1,413,292	455,901	1,071,366
Nontaxable returns, total	114,689	668,849	114,689	867,583	124,932	1,267	114,689	689,884	219,405	515,602

Size of adjusted gross income	Joint returns of married persons--continued									
	Taxable income		Total tax liability		Income tax withheld		Overpayment refunded		Tax due at time of filing	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
All returns, total	943,025	18,545,005	943,025	2,846,240	1,052,728	3,345,664	811,954	582,873	240,773	83,449
Under \$5,000	-	-	-	-	119,946	12,374	119,946	12,374	-	-
\$5,000 under \$10,000	-	-	-	-	59,838	27,456	59,838	27,456	-	-
\$10,000 under \$15,000	94,743	203,932	94,743	30,717	124,662	120,847	124,662	90,131	-	-
\$15,000 under \$20,000	144,608	947,730	144,608	142,209	144,608	215,580	144,608	73,371	-	-
\$20,000 under \$25,000	109,703	1,267,304	109,703	190,065	109,703	220,273	79,784	39,722	129,919	19,514
\$25,000 under \$30,000	124,662	2,117,140	124,662	317,564	124,662	361,285	84,770	52,951	139,892	19,230
\$30,000 under \$40,000	241,359	5,769,308	241,359	865,551	241,359	970,006	150,849	136,817	90,510	32,362
\$40,000 or more	227,950	8,239,591	227,950	1,300,135	227,950	1,427,844	147,497	160,051	80,453	32,342
Taxable returns, total	943,025	18,545,005	943,025	2,846,240	943,025	3,291,995	702,252	529,203	240,773	83,449
\$10,000 under \$15,000	94,743	203,932	94,743	30,717	94,743	97,007	94,743	66,290	-	-
\$15,000 under \$20,000	144,608	947,730	144,608	142,209	144,608	215,580	144,608	73,371	-	-
\$20,000 under \$25,000	109,703	1,267,304	109,703	190,065	109,703	220,273	79,784	39,722	129,919	19,514
\$25,000 under \$30,000	124,662	2,117,140	124,662	317,564	124,662	361,285	84,770	52,951	139,892	19,230
\$30,000 under \$40,000	241,359	5,769,308	241,359	865,551	241,359	970,006	150,849	136,817	90,510	32,362
\$40,000 or more	227,950	8,239,591	227,950	1,300,135	227,950	1,427,844	147,497	160,051	80,453	32,342
Nontaxable returns, total	-	-	-	-	109,703	53,669	109,703	53,669	-	-

\* Estimate should be used with caution due to the small number of sample returns on which it is based

NOTE: Detail may not add to totals because of rounding

Table 1.6--Form 1040A Returns: Sources of Income, Deductions, and Tax Items, by Size of Adjusted Gross Income

A. \*... estimates based on sample; more, am. units are in thousands of dollars.

Size of adjusted gross income	Number of returns	Adjusted gross income		Salaries and wages		Taxable interest		Tax-exempt interest		Dividends	
		Amount	(1)	Number of returns	(3)	Amount	(5)	Number of returns	(7)	Amount	(9)
All returns, total	27,850,427	496,119,486		25,238,227		441,100,346	9,684,653	122,800		181,196	2,248,916
Under \$5,000	3,706,290	9,700,429		3,178,975		8,085,277	988,086	14,864		8,997	279,570
\$5,000 under \$10,000	5,066,032	38,661,467		4,390,127		30,920,069	1,282,862	19,848		14,157	229,443
\$10,000 under \$15,000	5,205,668	64,867,870		4,530,511		52,804,355	1,466,749	21,626		46,384	353,751
\$15,000 under \$20,000	4,064,431	70,559,915		3,705,410		60,743,179	1,301,800	13,653		26,191	310,300
\$20,000 under \$25,000	3,031,994	67,922,068		2,825,441		60,275,520	1,072,563	18,052		56,039	242,107
\$25,000 under \$30,000	2,134,063	58,196,814		2,068,708		53,625,036	881,509	6,756		2,367	180,900
\$30,000 under \$40,000	2,661,927	91,706,303		2,619,931		86,431,974	1,390,050	811,665		13,619	166,723
\$40,000 or more	1,978,122	94,304,620		1,928,124		88,184,936	1,301,235	11,180		13,442	143,995
Taxable returns, total	16,186,363	392,944,669		14,390,731		346,580,426	7,842,996	95,346		166,263	1,933,748
Under \$5,000	544,358	1,289,265		370,752		858,156	464,194	3,404		1,634	175,097
\$5,000 under \$10,000	1,339,471	10,768,048		1,019,161		7,006,307	642,625	15,199		10,910	143,653
\$10,000 under \$15,000	2,034,265	25,708,067		1,462,472		16,443,410	1,022,159	14,809		43,457	278,062
\$15,000 under \$20,000	2,579,144	45,586,218		2,220,124		36,202,977	1,099,297	9,125		24,785	308,772
\$20,000 under \$25,000	2,925,224	65,650,334		2,718,671		58,062,572	1,045,331	18,092		56,039	242,084
\$25,000 under \$30,000	2,123,851	57,931,814		2,058,496		53,360,083	878,105	6,756		2,367	180,900
\$30,000 under \$40,000	2,661,927	91,706,303		2,619,931		86,431,974	1,390,050	811,665		13,619	166,723
\$40,000 or more	1,978,122	94,304,620		1,928,124		88,184,936	1,301,235	11,180		13,442	143,995
Nontaxable returns, total	11,664,063	103,174,817		10,847,496		94,519,921	1,841,658	27,454		14,943	315,168
Under \$5,000	1,339,471	10,768,048		1,019,161		7,006,307	642,625	15,199		10,910	143,653
\$5,000 under \$10,000	2,034,265	25,708,067		1,462,472		16,443,410	1,022,159	14,809		43,457	278,062
\$10,000 under \$15,000	2,579,144	45,586,218		2,220,124		36,202,977	1,099,297	9,125		24,785	308,772
\$15,000 under \$20,000	2,925,224	65,650,334		2,718,671		58,062,572	1,045,331	18,092		56,039	242,084
\$20,000 under \$25,000	2,123,851	57,931,814		2,058,496		53,360,083	878,105	6,756		2,367	180,900
\$25,000 under \$30,000	2,661,927	91,706,303		2,619,931		86,431,974	1,390,050	811,665		13,619	166,723
\$30,000 under \$40,000	1,978,122	94,304,620		1,928,124		88,184,936	1,301,235	11,180		13,442	143,995
\$40,000 or more											
Social security benefits											
All returns, total	733,917	3,080,007		642,013		2,181,214	3,610,173	3,469,014		31,170,881	1,943,121
Under \$5,000	24,491	35,395		23,246		31,366	186,468	158,904		332,284	261,422
\$5,000 under \$10,000	136,287	307,660		119,057		232,351	765,304	752,841		3,816,801	4,788,649
\$10,000 under \$15,000	120,909	419,140		109,114		282,532	840,110	820,502		6,689,928	3,930,961
\$15,000 under \$20,000	155,459	967,695		139,474		511,202	606,972	592,720		6,084,933	2,918,890
\$20,000 under \$25,000	106,350	451,886		100,577		405,345	413,739	406,931		4,756,612	1,986,045
\$25,000 under \$30,000	61,487	341,782		47,324		228,783	229,832	221,900		2,696,812	1,146,889
\$30,000 under \$40,000	55,997	253,445		51,521		240,228	295,058	267,116		3,202,492	1,073,946
\$40,000 or more	72,936	303,004		51,699		239,407	272,690	248,100		3,591,017	1,114,641
Taxable returns, total	592,649	2,789,462		511,167		1,945,807	2,822,792	2,725,065		27,700,459	1,351,362
Under \$5,000	43,087	92,273		35,034		68,073	186,468	158,904		1,168,12	25,735
\$5,000 under \$10,000	98,578	361,914		86,783		255,307	668,842	652,637		1,960,107	212,612
\$10,000 under \$15,000	154,214	965,158		138,229		508,695	591,117	576,866		5,487,141	2,951,116
\$15,000 under \$20,000	106,350	451,886		100,577		405,345	406,931	398,678		5,986,828	2,553,304
\$20,000 under \$25,000	61,487	341,782		47,324		228,783	229,832	221,900		4,749,249	1,942,424
\$25,000 under \$30,000	55,997	253,445		51,521		240,228	295,058	267,116		2,696,812	1,146,889
\$30,000 under \$40,000	72,936	303,004		51,699		239,407	272,690	248,100		3,202,492	1,073,946
\$40,000 or more										3,591,017	1,114,641
Nontaxable returns, total	141,268	290,545		130,846		235,407	787,380	743,949		3,470,422	591,759
Under \$5,000											
\$5,000 under \$10,000											
\$10,000 under \$15,000											
\$15,000 under \$20,000											
\$20,000 under \$25,000											
\$25,000 under \$30,000											
\$30,000 under \$40,000											
\$40,000 or more											

Footnotes at end of table



Table 1.6--Form 1040A Returns: Sources of Income, Deductions, and Tax Items, by Size of Adjusted Gross Income--Continued  
(All figures are estimates based on sample money amounts are in thousands of dollars)

Size of adjusted gross income	Social security benefits--cont			Unemployment compensation		Total income		Statutory adjustments						
	In AGI							Total		Primary IRA payments				
	Number of returns	Amount	(21)	(22)	(23)	(24)	Number of returns	Amount	(25)	(26)	Number of returns	Amount	Number of returns	Amount
All returns, total	425,289	1,049,809	4,027,001	9,457,775	27,831,831	497,133,284	721,353	1,013,798	669,609	820,703				
Under \$5,000	2,491	3,541	260,613	382,017	3,689,694	9,703,344	8,053	2,945	6,808	11,297				
\$5,000 under \$10,000	9,298	29,046	901,975	2,109,330	5,066,032	38,903,331	38,542	41,864	38,542	47,864				
\$10,000 under \$15,000	3,404	21,316	930,914	2,331,126	5,205,568	64,982,867	77,448	115,027	72,920	105,672				
\$15,000 under \$20,000	3,404	5,657	561,338	1,208,304	4,064,430	70,757,197	140,464	197,262	133,377	185,340				
\$20,000 under \$25,000	74,345	60,136	432,657	1,180,740	3,031,994	68,101,665	129,361	179,797	120,760	148,488				
\$25,000 under \$30,000	86,939	103,118	316,257	872,250	2,134,063	58,356,534	104,546	159,720	103,423	119,737				
\$30,000 under \$40,000	133,714	327,742	330,840	736,659	2,661,927	91,949,484	154,354	243,180	142,012	177,332				
\$40,000 or more	111,693	499,252	292,406	637,348	1,978,122	94,378,632	68,586	74,012	51,768	42,672				
Taxable returns, total	422,798	1,046,268	2,514,623	6,161,392	16,186,363	393,913,478	685,527	968,810	636,152	782,070				
Under \$5,000			113,616	112,326	544,358	1,290,048	3,404	783	3,404	783				
\$5,000 under \$10,000	9,298	29,046	309,515	752,631	1,339,471	10,806,600	36,052	38,552	36,052	38,552				
\$10,000 under \$15,000	3,404	21,316	446,548	1,139,066	2,034,265	25,792,637	58,059	84,570	54,655	77,762				
\$15,000 under \$20,000	3,404	5,657	367,644	878,615	2,579,144	45,774,412	131,166	168,194	124,079	178,743				
\$20,000 under \$25,000	74,345	60,136	417,795	1,132,466	2,925,224	65,830,131	129,361	179,797	120,760	148,488				
\$25,000 under \$30,000	86,939	103,118	316,257	872,250	2,123,851	58,091,534	104,546	159,720	103,423	119,737				
\$30,000 under \$40,000	133,714	327,742	330,840	736,659	2,661,927	91,949,484	154,354	243,180	142,012	177,332				
\$40,000 or more	111,693	499,252	292,406	637,348	1,978,122	94,378,632	68,586	74,012	51,768	42,672				
Nontaxable returns, total	2,491	3,541	1,512,378	3,296,383	11,645,467	103,219,806	35,826	44,989	33,457	38,632				
Size of adjusted gross income	Statutory adjustments--cont			Basic standard deduction		Additional standard deduction		Exemptions		Taxable income				
	Secondary IRA payments													
	Number of returns	Amount	(31)	(32)	(33)	(34)	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
All returns, total	151,516	193,096	27,831,831	140,800,455	3,170,423	3,301,724	65,010,105	152,690,443	19,234,630	238,034,464				
Under \$5,000	1,245	1,619	3,689,694	14,889,010	283,602	251,904	6,089,118	14,290,698	544,358	348,177				
\$5,000 under \$10,000	4,528	9,068	5,066,032	24,766,817	888,867	850,319	10,539,026	24,749,868	1,397,340	2,835,912				
\$10,000 under \$15,000	8,332	11,941	5,205,568	26,494,292	834,212	886,626	11,795,719	27,703,902	3,678,622	13,598,723				
\$15,000 under \$20,000	21,640	33,308	4,064,430	21,138,030	538,048	593,860	9,641,919	23,120,399	3,838,640	26,136,556				
\$20,000 under \$25,000	22,520	39,983	3,031,994	15,836,537	301,149	338,901	7,525,038	17,679,243	3,011,570	34,087,269				
\$25,000 under \$30,000	58,206	85,848	2,134,063	11,393,450	119,081	133,664	5,829,422	13,664,857	2,123,851	33,007,142				
\$30,000 under \$40,000	35,045	31,340	1,978,122	14,653,926	129,124	129,496	7,441,989	17,485,826	2,661,927	59,437,355				
\$40,000 or more	147,902	186,739	16,186,363	79,941,191	1,628,392	1,628,392	5,947,874	13,975,649	1,978,122	68,583,626				
Taxable returns, total	151,516	193,096	27,831,831	140,800,455	3,170,423	3,301,724	65,010,105	152,690,443	19,234,630	238,034,464				
Under \$5,000			544,358	934,661	6,808	6,127	1,183,947	2,779,327	544,358	348,177				
\$5,000 under \$10,000	3,404	5,657	1,339,471	4,869,642	374,781	343,254	2,674,323	6,262,141	1,396,471	2,775,624				
\$10,000 under \$15,000	7,087	9,451	2,034,265	8,678,333	648,004	654,209	4,821,607	10,855,179	2,034,265	10,093,384				
\$15,000 under \$20,000	21,640	33,308	2,925,224	15,216,263	301,149	338,901	6,666,115	16,365,774	2,579,144	21,520,196				
\$20,000 under \$25,000	22,520	39,983	1,234,063	11,330,136	119,081	133,664	5,734,109	13,460,972	2,925,224	33,128,396				
\$25,000 under \$30,000	58,206	85,848	2,661,927	14,653,926	129,124	129,496	7,441,989	17,485,826	2,123,851	33,007,142				
\$30,000 under \$40,000	35,045	31,340	1,978,122	11,628,392	1,628,392	1,628,392	5,947,874	13,975,649	2,661,927	49,427,065				
\$40,000 or more	3,614	6,356	11,645,467	60,859,264	950,935	997,819	30,439,948	71,485,675	1,978,122	68,583,626				
Nontaxable returns, total	3,614	6,356	11,645,467	60,859,264	950,935	997,819	30,439,948	71,485,675	3,048,267	8,539,660				

Footnotes at end of table

Table 1.6--Form 1040A Returns: Sources of Income, Deductions, and Tax Items, by Size of Adjusted Gross Income--Continued

Size of adjusted gross income	Child care credit			Earned income credit used to offset income tax before credits			Income tax after credits		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	
<b>All returns, total</b>	<b>1,964,621</b>	<b>879,435</b>	<b>4,298,324</b>	<b>1,572,998</b>	<b>16,186,363</b>	<b>34,490,786</b>			
Under \$5,000									
\$5,000 under \$10,000									
\$10,000 under \$15,000									
\$15,000 under \$20,000									
\$20,000 under \$25,000									
\$25,000 under \$30,000									
\$30,000 under \$40,000									
\$40,000 or more									
<b>Taxable returns, total</b>	<b>1,298,346</b>	<b>599,508</b>	<b>1,595,109</b>	<b>678,785</b>	<b>16,186,363</b>	<b>34,490,786</b>			
Under \$5,000									
\$5,000 under \$10,000									
\$10,000 under \$15,000									
\$15,000 under \$20,000									
\$20,000 under \$25,000									
\$25,000 under \$30,000									
\$30,000 under \$40,000									
\$40,000 or more									
<b>Nontaxable returns, total</b>	<b>666,276</b>	<b>279,927</b>	<b>2,703,215</b>	<b>894,213</b>	<b>-</b>	<b>-</b>			
Size of adjusted gross income	Income tax withheld			Overpayment refunded			Tax due at time of filing		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	
<b>All returns, total</b>	<b>25,200,849</b>	<b>47,012,447</b>	<b>23,127,218</b>	<b>24,453,623</b>	<b>3,888,365</b>	<b>1,648,536</b>			
Under \$5,000	2,654,840	380,827	3,007,364	1,340,805	300,174	30,056			
\$5,000 under \$10,000	4,222,987	1,834,614	4,546,560	5,348,030	298,622	55,272			
\$10,000 under \$15,000	4,698,853	3,949,487	4,592,539	6,632,781	526,711	171,520			
\$15,000 under \$20,000	3,882,814	5,563,675	3,533,021	4,080,177	478,201	167,918			
\$20,000 under \$25,000	2,980,017	6,396,125	2,484,227	2,080,783	526,272	204,853			
\$25,000 under \$30,000	2,126,114	5,844,333	1,644,547	1,348,789	478,232	225,686			
\$30,000 under \$40,000	2,654,514	10,731,509	1,956,741	1,912,288	688,425	357,816			
\$40,000 or more	1,970,709	12,211,875	1,362,221	1,709,992	591,728	435,417			
<b>Taxable returns, total</b>	<b>15,260,346</b>	<b>41,675,097</b>	<b>12,112,538</b>	<b>9,603,311</b>	<b>3,884,961</b>	<b>1,648,511</b>			
Under \$5,000	306,462	52,417	237,375	33,221	300,174	30,056			
\$5,000 under \$10,000	1,117,117	662,827	1,028,054	351,622	295,218	55,245			
\$10,000 under \$15,000	1,776,297	1,863,138	1,464,216	686,840	526,711	171,520			
\$15,000 under \$20,000	2,442,693	3,946,795	2,051,139	1,631,489	478,201	167,918			
\$20,000 under \$25,000	2,876,651	6,269,582	2,377,457	1,934,471	526,272	204,853			
\$25,000 under \$30,000	2,115,902	5,936,953	1,634,335	1,341,389	478,232	225,686			
\$30,000 under \$40,000	2,554,514	10,731,509	1,956,741	1,912,288	688,425	357,816			
\$40,000 or more	1,970,709	12,211,875	1,362,221	1,709,992	591,728	435,417			
<b>Nontaxable returns, total</b>	<b>9,940,503</b>	<b>5,337,350</b>	<b>11,014,680</b>	<b>14,850,312</b>	<b>3,404</b>	<b>37</b>			

\* Estimate should be used with caution due to the small number of sample returns on which it is based

NOTE: Detail may not add to totals because of rounding

Table 1.7--Electronically Filed Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income<sup>1</sup>

(All figures are estimates based on samples; money amounts are in thousands of dollars.)

Size of adjusted gross income	Number of returns (1)	Adjusted gross income less deficit (2)	Salaries and wages		Taxable interest		Tax-exempt interest		Dividends	
			Number of returns (3)	Amount (4)	Number of returns (5)	Amount (6)	Number of returns (7)	Amount (8)	Number of returns (9)	Amount (10)
All returns, total.	14,090,836	300,520,729	13,850,494	285,057,114	3,220,913	1,852,643	61,360	329,624	819,908	1,066,669
Under \$5,000	1,276,236	3,935,316	1,250,555	4,188,297	99,456	23,620	*1,253	*1,190	20,276	7,142
\$5,000 under \$10,000	2,708,667	20,754,319	2,651,311	19,536,341	237,814	112,711	. . .	. . .	29,168	18,953
\$10,000 under \$15,000	2,865,591	35,612,026	2,805,479	33,717,693	301,310	239,250	*7,139	*3,820	63,979	63,471
\$15,000 under \$20,000	1,994,974	34,826,328	1,964,584	33,393,284	269,212	150,494	*322	*2,007	57,665	17,569
\$20,000 under \$25,000	1,195,639	26,842,141	1,183,453	25,753,099	258,227	142,395	*2,460	*1,662	58,188	76,852
\$25,000 under \$30,000	988,949	27,144,203	982,721	25,998,805	307,325	93,892	. . .	. . .	51,967	59,572
\$30,000 under \$35,000	700,271	22,701,522	689,801	21,769,825	289,564	76,059	*5,652	*10,768	61,516	37,752
\$35,000 under \$40,000	582,418	21,874,019	574,760	20,988,393	107,003	67,223	*20,487	*31,128	68,478	78,290
\$40,000 under \$45,000	414,260	17,589,992	412,814	17,019,010	222,737	65,271	*2,116	*5,308	39,044	36,017
\$45,000 under \$50,000	369,286	17,543,599	365,926	16,713,933	236,222	94,829	*5,591	. . .	80,078	38,243
\$50,000 under \$55,000	239,427	12,520,034	238,150	12,100,642	145,385	46,547	. . .	. . .	56,452	22,636
\$55,000 under \$60,000	159,011	9,122,128	156,441	8,630,562	96,041	72,489	*3,465	*2,272	26,636	11,244
\$60,000 under \$75,000	334,203	22,260,191	328,100	20,942,678	255,462	179,259	6,892	17,988	99,068	152,422
\$75,000 under \$100,000	185,471	15,969,981	182,062	15,060,023	158,550	192,364	*7,213	*73,680	68,697	114,797
\$100,000 under \$200,000	53,352	7,000,613	51,285	5,977,366	47,636	85,708	8,176	40,998	27,795	157,945
\$200,000 under \$500,000	11,620	3,193,036	10,767	2,227,172	11,301	69,406	3,755	42,870	9,626	89,162
\$500,000 under \$1,000,000	941	631,231	839	385,887	52,625	52,625	442	25,027	765	30,473
\$1,000,000 or more	520	1,400,050	435	672,104	520	48,719	331	50,420	510	54,132
Taxable returns, total	7,833,229	238,363,383	7,658,353	225,195,868	2,757,211	1,719,012	56,701	328,199	752,015	1,039,854
Nontaxable returns, total	6,257,609	62,157,347	6,192,142	59,861,247	463,702	133,631	*4,659	*1,425	67,893	26,815

Size of adjusted gross income	State income tax refunds		Business or profession		Net loss		Sales of capital assets		Net loss in AGI	
	Number of returns (11)	Amount (12)	Number of returns (13)	Amount (14)	Number of returns (15)	Amount (16)	Number of returns (17)	Amount (18)	Number of returns (19)	Amount (20)
All returns, total.	1,352,372	667,941	550,796	2,927,262	335,956	1,405,780	433,556	1,869,423	141,193	202,893
Under \$5,000	5,790	6,328	27,654	69,713	10,891	55,614	15,915	9,247	*3,140	*7,167
\$5,000 under \$10,000	*20,341	*3,396	82,500	351,070	20,380	167,870	28,092	9,147	*6,674	*16,455
\$10,000 under \$15,000	22,878	7,100	85,557	227,368	50,888	183,585	42,154	18,749	*16,275	*11,013
\$15,000 under \$20,000	56,643	23,504	74,216	310,122	45,967	137,184	21,026	36,951	*3,365	*19,677
\$20,000 under \$25,000	88,584	33,553	18,008	115,726	21,881	215,327	21,788	34,376	*6,676	*5,971
\$25,000 under \$30,000	123,688	43,363	47,520	179,878	35,106	131,150	25,500	63,829	*7,133	*16,552
\$30,000 under \$35,000	128,795	55,992	58,801	259,619	17,481	72,657	37,767	113,793	*7,574	*11,034
\$35,000 under \$40,000	144,985	63,101	21,671	121,904	36,516	75,583	24,171	24,499	*17,199	*17,905
\$40,000 under \$45,000	140,413	66,784	31,763	85,559	22,686	71,198	*17,772	*40,003	*9,294	*13,919
\$45,000 under \$50,000	132,436	53,405	34,743	130,447	*12,736	*51,443	37,697	40,208	*12,855	*13,299
\$50,000 under \$55,000	101,780	55,423	14,413	66,637	*18,102	*83,269	35,973	55,662	*5,333	*1,339
\$55,000 under \$60,000	56,040	39,818	*1,256	*37,347	*6,259	*47,811	*15,248	*7,258	*13,886	*7,258
\$60,000 under \$75,000	173,471	99,415	30,691	189,283	*21,876	*32,608	55,504	180,185	13,868	22,657
\$75,000 under \$100,000	114,751	67,515	33,020	372,568	*10,369	*66,459	31,037	113,598	*8,581	*11,954
\$100,000 under \$200,000	31,426	35,155	6,093	244,570	*2,506	*28,187	15,150	295,009	6,575	*6,620
\$200,000 under \$500,000	3,560	7,008	*462	116,954	*462	*2,417	7,506	403,082	1,983	4,853
\$500,000 under \$1,000,000	482	2,702	*131	*29,045	*756	*1,466	*87	55,677	*87	*261
\$1,000,000 or more	277	4,371	70	19,422	*27	*533	376	277,299	122	331
Taxable returns, total	1,269,606	633,782	327,379	2,156,910	252,002	969,677	377,697	1,797,370	124,064	170,104
Nontaxable returns, total	82,765	34,159	223,418	770,352	83,954	436,102	55,859	72,053	17,129	32,789

Footnotes at end of table

Table 1.7--Electronically Filed Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income--Continued'

All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Taxable IRA distributions			Pensions and annuities in AGI			Rent and royalty net income less loss			Farm rental income less loss			Partnership and S corporation net income less loss		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
All returns, total	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	All returns, total	(31)	(32)	(33)	(34)
	114,999	392,499	905,436	5,753,121	373,006	-1,105,155	14,285	17,782	110,008	636,842		7,159	44,274	90,189	-467,606
	Under \$5,000	..	16,429	59,177	10,049	-64,719	254	-523	5,477	-74,129		Under \$5,000	-	2,935	-84,634
	\$5,000 under \$10,000	..	80,026	298,424	16,353	-37,441	1,245	-	5,124	*9,473		\$5,000 under \$10,000	-	6,982	*17,922
	\$10,000 under \$15,000	19,996	50,144	758,881	24,801	-37,570	1,245	*6,544	*13,038	*6,733		\$10,000 under \$15,000	*3,404	8,061	-40,496
	\$15,000 under \$20,000	*11,687	105,129	556,317	25,693	-95,800	-	-	*6,577	*53,246		\$15,000 under \$20,000	-	12,993	-60,168
	\$20,000 under \$25,000	*9,298	28,973	475,177	32,425	-86,893	-	-	*1,245	*22,554		\$20,000 under \$25,000	-	11,022	*72,392
	\$25,000 under \$30,000	*10,360	14,539	64,343	20,188	-85,484	3,352	*654	*9,137	*10,570		\$25,000 under \$30,000	-	4,673	*18,476
	\$30,000 under \$35,000	*3,529	*16,776	83,337	52,692	-144,408	1,124	*1,771	*8,319	*26,934		\$30,000 under \$35,000	-	5,653	*30,727
	\$35,000 under \$40,000	*9,110	*16,406	78,699	31,729	-60,993	3,352	*379	*4,476	*18,626		\$35,000 under \$40,000	-	1,537	*10,798
	\$40,000 under \$45,000	*2,107	*8,461	20,701	20,701	-30,001	-	-	*10,067	*6,402		\$40,000 under \$45,000	-	6,568	*31,131
	\$45,000 under \$50,000	*10,264	*42,032	51,264	378,782	-104,007	-	-	*9,887	*22,383		\$45,000 under \$50,000	-	12,235	*14,694
	\$50,000 under \$55,000	*1,124	*4,944	34,532	251,285	-94,666	-	-	*3,770	*25,466		\$50,000 under \$55,000	-	5,042	*46,920
	\$55,000 under \$60,000	*895	*17,905	26,317	164,994	-69,658	-	-	*6,266	*61,723		\$55,000 under \$60,000	-	935	*3,916
	\$60,000 under \$75,000	*9,050	*46,173	55,911	534,289	-189,468	2,521	*4,285	*7,908	*27,336		\$60,000 under \$75,000	*2,570	5,076	*37,148
Taxable returns, total	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)	(30)	Taxable returns, total	(31)	(32)	(33)	(34)
	81,202	333,235	725,186	5,182,874	329,533	-954,299	14,010	18,305	84,097	773,591		Under \$5,000	-	2,800	-
	Under \$5,000	..	6,205	117,129	13,009	5,144	-	-	7,575	126,831		\$5,000 under \$10,000	*509	*12,385	*21
	\$5,000 under \$10,000	*475	1,399	39,068	2,678	40,680	8	*46	5,688	191,393		\$10,000 under \$15,000	*8	*21	*3,928
	\$10,000 under \$15,000	*40	*48	224	*251	*5,344	-	-	698	84,725		\$15,000 under \$20,000	*15	*3,928	*306
	\$15,000 under \$20,000	*10	*653	67	162	13,442	-	-	383	280,355		\$20,000 under \$25,000	-	-	-
	\$20,000 under \$25,000	-	-	-	-	-	-	-	7,575	126,831		\$25,000 under \$30,000	-	-	-
	\$25,000 under \$30,000	-	-	-	-	-	-	-	5,688	191,393		\$30,000 under \$35,000	-	-	-
	\$30,000 under \$35,000	-	-	-	-	-	-	-	698	84,725		\$35,000 under \$40,000	-	-	-
	\$35,000 under \$40,000	-	-	-	-	-	-	-	383	280,355		\$40,000 under \$45,000	-	-	-
Nontaxable returns, total	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	Nontaxable returns, total	(31)	(32)	(33)	(34)
	33,797	59,264	180,250	570,247	43,473	-150,856	254	-523	25,910	-136,749		Under \$5,000	-	2,800	-
	Under \$5,000	..	6,205	117,129	13,009	5,144	-	-	7,575	126,831		\$5,000 under \$10,000	*509	*12,385	*21
	\$5,000 under \$10,000	*475	1,399	39,068	2,678	40,680	8	*46	5,688	191,393		\$10,000 under \$15,000	*8	*21	*3,928
	\$10,000 under \$15,000	*40	*48	224	*251	*5,344	-	-	698	84,725		\$15,000 under \$20,000	*15	*3,928	*306
	\$15,000 under \$20,000	*10	*653	67	162	13,442	-	-	383	280,355		\$20,000 under \$25,000	-	-	-
	\$20,000 under \$25,000	-	-	-	-	-	-	-	7,575	126,831		\$25,000 under \$30,000	-	-	-
	\$25,000 under \$30,000	-	-	-	-	-	-	-	5,688	191,393		\$30,000 under \$35,000	-	-	-
	\$30,000 under \$35,000	-	-	-	-	-	-	-	698	84,725		\$35,000 under \$40,000	-	-	-
	\$35,000 under \$40,000	-	-	-	-	-	-	-	383	280,355		\$40,000 under \$45,000	-	-	-

Footnotes at end of table

**Table 1.7--Electronically Filed Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income--Continued<sup>1</sup>**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Statutory adjustments									
	Total		Primary IRA payments		Secondary IRA payments		Deduction for self-employment tax		Payments to a Keogh plan	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns, total</b> .....	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
Under \$5,000	764,226	988,617	170,705	195,180	51,831	69,772	503,929	200,371	11,601	97,006
\$5,000 under \$10,000	33,264	21,152	*6,927	*7,560	..	..	25,186	4,795	..	..
\$10,000 under \$15,000	103,975	40,677	*3,824	*3,824	*1,115	*1,393	85,181	26,571	..	..
\$15,000 under \$20,000	81,748	30,061	*6,335	*4,432	*322	*362	59,722	16,488	..	..
\$20,000 under \$25,000	101,089	80,508	*18,345	*26,723	..	..	71,168	24,810	..	..
\$25,000 under \$30,000	41,824	64,984	*13,361	*13,418	*2,490	*3,735	18,041	8,968	..	..
\$30,000 under \$35,000	78,276	86,279	*4,250	*7,770	*4,459	*7,300	36,146	12,743	*147	*441
\$35,000 under \$40,000	82,882	111,591	35,176	39,494	*8,008	*13,378	51,401	20,291	*681	*1,519
\$40,000 under \$45,000	43,803	67,114	*14,296	*16,488	*12,295	*14,445	19,442	8,561	*1,115	*1,611
\$45,000 under \$50,000	43,538	56,823	*6,723	*11,078	*4,247	*7,04	26,091	6,101	*322	*3,219
\$50,000 under \$55,000	45,459	33,941	*5,099	*7,261	*6,746	*5,437	34,286	11,696	..	..
\$55,000 under \$60,000	23,208	23,208	*3,506	*7,012	*154	*307	16,822	5,761	..	..
\$60,000 under \$75,000	*10,460	*14,489	*2,157	*4,314	*327	*655	*1,256	*2,362	..	..
\$75,000 under \$100,000	40,333	112,777	*6,837	*13,675	*6,510	*12,431	27,769	12,591	*1,259	*4,404
\$100,000 under \$200,000	22,678	103,656	*3,205	*6,410	*3,047	*5,824	20,773	21,853	*3,889	*41,803
\$200,000 under \$500,000	11,011	104,877	*2,192	*4,383	*1,543	*2,745	8,072	12,092	*2,499	*27,324
\$500,000 under \$1,000,000	3,091	29,407	*481	*963	*467	*935	2,382	4,099	1,528	13,688
\$1,000,000 or more	213	3,105	54	108	*22	*32	76	240	33	682
<b>Taxable returns, total</b>	532,359	897,966	153,043	182,942	50,395	68,016	302,235	143,913	11,601	97,006
<b>Nontaxable returns, total</b>	231,868	90,661	*17,661	*12,239	*1,436	*1,755	201,694	56,459	..	..
Itemized deductions										
Size of adjusted gross income	Total		Medical and dental expenses deduction		Taxes paid deduction		Interest paid deduction		Contributions deduction	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
<b>All returns, total</b> .....	2,281,226	27,808,024	334,205	915,226	2,257,013	7,825,956	1,969,592	12,612,117	2,011,525	3,034,372
Under \$5,000	*9,343	*99,659	*1,156	*10,562	*8,108	*10,413	*8,108	*63,211	*5,600	*5,223
\$5,000 under \$10,000	24,194	145,527	*14,704	*31,984	24,194	37,531	*12,583	*48,080	*20,746	*18,713
\$10,000 under \$15,000	58,564	473,540	14,103	52,637	56,564	102,362	53,532	257,912	39,484	41,327
\$15,000 under \$20,000	131,589	1,056,952	47,166	122,882	124,781	168,170	95,400	485,158	105,450	112,078
\$20,000 under \$25,000	133,810	1,252,821	41,742	97,893	133,810	232,952	111,747	564,486	98,786	176,846
\$25,000 under \$30,000	240,138	2,362,090	62,655	124,428	239,023	461,835	188,409	1,066,101	199,888	246,632
\$30,000 under \$35,000	214,969	2,167,289	41,532	130,270	213,855	517,599	176,895	1,003,381	189,247	266,620
\$35,000 under \$40,000	258,182	2,785,249	*18,451	*67,782	250,364	712,093	227,088	1,255,686	230,392	321,962
\$40,000 under \$45,000	218,619	2,596,554	44,865	171,461	217,504	664,823	195,275	1,238,978	198,585	231,307
\$45,000 under \$50,000	228,714	2,464,916	*13,422	*24,864	227,590	733,606	208,720	1,128,496	207,625	255,376
\$50,000 under \$55,000	147,321	1,890,862	*11,990	*15,704	147,321	539,103	129,674	826,790	137,264	232,607
\$55,000 under \$60,000	101,146	1,290,562	*5,922	*8,216	97,794	364,252	96,670	606,353	92,691	115,571
\$60,000 under \$75,000	276,353	4,129,763	*8,444	*40,191	1,277,935	259,289	194,317	1,943,178	254,898	403,551
\$75,000 under \$100,000	174,673	3,014,574	*4,677	*14,584	174,673	1,062,508	146,647	1,326,940	167,904	331,752
\$100,000 under \$200,000	52,949	1,417,575	*3,376	*1,750	52,469	565,664	47,744	801,827	50,597	*32,792
\$200,000 under \$500,000	11,264	422,076	..	..	11,262	218,183	10,574	155,515	10,543	67,513
\$500,000 under \$1,000,000	901	75,634	..	..	861	48,418	812	16,332	853	21,358
\$1,000,000 or more	496	162,351	..	..	496	108,298	414	23,693	493	63,142
<b>Taxable returns, total</b>	2,131,073	26,205,167	278,339	756,476	2,111,501	7,567,433	1,843,364	11,761,973	1,895,057	2,909,098
<b>Nontaxable returns, total</b>	150,153	1,602,858	55,866	158,749	145,511	259,523	126,228	850,143	116,468	125,274

Footnotes at end of table

**Table 1.7--Electronically Filed Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income--Continued<sup>1</sup>**

<sup>1</sup> Figures are based on sample returns. Money amounts are in thousands of dollars.

Size of adjusted gross income	Itemized deductions--continued										Basic standard deduction		Additional standard deduction	
	Casualty, or theft loss deduction		Moving expenses deduction		Total miscellaneous deductions		Credit for the elderly or disabled		Foreign tax credit		Amount	Number of returns	Amount	Number of returns
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount				
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)				
All returns, total	28,021	221,085	57,012	226,570	781,609	3,116,244	11,801,793	60,455,752	272,816	278,458				
Under \$5,000	82,844	44,432	-	-	7,036	10,231	1,259,074	5,781,815	14,861	12,445				
\$5,000 under \$10,000	692,928	1,328,936	18,265	2,931	4,649	9,219	2,684,474	13,389,594	56,842	54,841				
\$10,000 under \$15,000	1,978,205	6,898,368	1,071,551	325,184	17,890	19,283	2,809,028	14,406,641	85,151	85,522				
\$15,000 under \$20,000	1,939,684	11,366,535	1,255,620	709,212	57,632	160,395	1,863,384	9,877,123	38,040	43,671				
\$20,000 under \$25,000	1,178,740	12,511,032	522,670	215,219	48,142	168,689	1,061,829	5,511,182	24,204	24,204				
\$25,000 under \$30,000	982,633	14,873,851	139,232	77,597	98,418	423,371	756,811	3,874,526	13,611	13,357				
\$30,000 under \$35,000	699,147	13,285,193	102,834	48,175	69,575	233,573	485,302	2,607,906	7,848	7,279				
\$35,000 under \$40,000	582,418	13,383,161	65,945	24,897	11,520	100,698	396,139	1,792,377	10,076	9,643				
\$40,000 under \$45,000	414,260	11,043,574	84,057	37,873	8,408	268,112	195,641	1,117,634	5,690	5,179				
\$45,000 under \$50,000	369,268	11,554,386	66,881	23,814	10,057	217,854	140,573	815,966	5,608	7,064				
\$50,000 under \$55,000	239,427	8,372,997	43,427	30,532	9,273	250,671	92,108	541,413	3,465	4,404				
\$55,000 under \$60,000	159,011	5,326,100	25,713	12,698	7,828	162,938	57,865	333,051	2,570	3,598				
\$60,000 under \$75,000	331,306	15,307,038	44,809	29,477	11,520	380,429	57,851	335,542	3,466	4,226				
\$75,000 under \$100,000	185,471	11,520,325	29,402	12,822	8,408	268,410	10,798	64,918	1,262	1,767				
\$100,000 under \$200,000	53,350	5,200,814	10,140	16,886	8,169	108,071	402	1,690	57	57				
\$200,000 under \$500,000	11,615	2,741,088	3,344	1,851	511	32,140	356	1,991	1	1				
\$500,000 under \$1,000,000	940	555,350	428	2,126	80	3,789	40	248	1	1				
\$1,000,000 or more	520	1,237,572	203	5,963	20	2,920	24	1,25	1	1				
Taxable returns, total	7,828,252	142,350,235	1,525,791	774,083	829,542	394,155	3,404	1,195	10,072	10,298				
Nontaxable returns, total	1,974,533	5,331,517	1,969,547	803,174	427,689	176,372	10,662	2,311	331	8,920				

Footnotes at end of table

Table 1.7--Electronically Filed Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income--Continued<sup>1</sup>

(All figures are estimates based on samples; money amounts are in thousands of dollars)

Size of adjusted gross income	Income tax after credits			Alternative minimum tax		Total earned income credit		Total income tax <sup>2</sup>		Tax liability	
	Number of returns (81)	Amount (82)	(83)	Amount (84)	Number of returns (85)	Amount (86)	Number of returns (87)	Amount (88)	Number of returns (89)	Amount (90)	
<b>All returns, total</b>	<b>7,832,901</b>	<b>23,656,573</b>	<b>10,017</b>	<b>21,241</b>	<b>6,319,424</b>	<b>7,095,814</b>	<b>7,833,229</b>	<b>23,677,814</b>	<b>7,888,597</b>	<b>24,089,644</b>	
Under \$5,000	79,103	8,061	*1,245	*14	785,159	503,220	79,103	8,075	89,319	13,578	
\$5,000 under \$10,000	678,067	204,245			1,813,213	2,516,138	678,067	204,245	687,858	215,080	
\$10,000 under \$15,000	906,854	725,095			1,908,325	2,793,322	906,854	725,085	909,447	740,201	
\$15,000 under \$20,000	1,014,940	1,000,329			1,382,826	1,163,104	1,014,940	1,000,329	1,040,069	1,042,661	
\$20,000 under \$25,000	1,128,489	1,661,942	*1,245	*2,846	449,900	120,027	1,128,489	1,664,738	1,134,243	1,691,078	
\$25,000 under \$30,000	979,229	2,158,292					979,229	2,158,292	980,883	2,166,799	
\$30,000 under \$35,000	699,147	2,009,374					699,147	2,009,374	699,147	2,083,274	
\$35,000 under \$40,000	582,418	2,107,112					582,418	2,107,112	582,418	2,140,395	
\$40,000 under \$45,000	414,260	1,720,193					414,260	1,720,193	414,260	1,737,810	
\$45,000 under \$50,000	369,285	1,859,845					369,286	1,859,845	369,286	1,893,955	
\$50,000 under \$55,000	239,427	1,341,548					239,427	1,341,543	239,427	1,355,102	
\$55,000 under \$60,000	159,011	1,063,606	*1,124	*244			159,011	1,063,850	159,011	1,074,348	
\$60,000 under \$75,000	331,305	2,767,798	*327	*684			331,633	2,768,482	331,633	2,798,971	
\$75,000 under \$100,000	195,471	2,365,793	*2,640	*3,189			195,471	2,368,982	195,471	2,413,755	
\$100,000 under \$200,000	53,019	1,218,629	*2,040	*3,224			53,019	1,221,862	53,019	1,247,161	
\$200,000 under \$500,000	11,615	803,484	1,270	8,080			11,615	811,584	11,615	819,790	
\$500,000 under \$1,000,000	940	190,892	*80	*288			940	190,980	940	191,678	
\$1,000,000 or more	520	450,524	48	2,672			520	453,196	520	454,043	
<b>Taxable returns, total</b>	<b>7,832,901</b>	<b>23,656,573</b>	<b>10,017</b>	<b>21,241</b>	<b>8,13,729</b>	<b>353,540</b>	<b>7,833,229</b>	<b>23,677,814</b>	<b>7,833,229</b>	<b>24,057,009</b>	
<b>Nontaxable returns, total</b>					<b>5,505,694</b>	<b>6,742,274</b>			<b>55,369</b>	<b>32,635</b>	
Size of adjusted gross income	Tax payments				Estimated tax payments		Overpayment refunded		Tax due		
	Total		Tax withheld		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	Number of returns (91)	Amount (92)	Number of returns (93)	Amount (94)							
<b>All returns, total</b>	<b>13,724,251</b>	<b>36,740,682</b>	<b>13,630,162</b>	<b>35,638,311</b>	<b>199,567</b>	<b>970,312</b>	<b>13,699,220</b>	<b>19,378,989</b>	<b>370,627</b>	<b>741,762</b>	
Under \$5,000	1,148,419	263,780	1,147,874	258,970	*545	*4,733	1,245,864	751,906	21,982	6,630	
\$5,000 under \$10,000	2,551,648	1,307,280	2,534,226	1,294,083	17,533	10,844	2,680,424	3,563,627	27,152	9,354	
\$10,000 under \$15,000	2,801,542	2,713,519	2,788,033	2,672,128	40,675	40,273	2,832,916	4,497,503	30,195	15,060	
\$15,000 under \$20,000	1,982,407	3,154,676	1,967,838	3,093,389	22,041	61,343	1,963,265	2,662,689	31,708	20,260	
\$20,000 under \$25,000	1,193,770	3,011,717	1,187,990	2,992,504	12,720	19,109	1,184,962	1,365,057	27,273	33,249	
\$25,000 under \$30,000	997,793	3,360,537	991,725	3,318,359	17,175	41,363	984,070	1,180,013	13,765	18,992	
\$30,000 under \$35,000	699,156	3,030,969	692,151	2,999,919	13,741	30,452	672,905	1,004,843	26,200	40,500	
\$35,000 under \$40,000	582,418	2,947,715	580,380	2,925,554	*8,602	*22,161	580,470	824,983	20,895	19,299	
\$40,000 under \$45,000	414,260	2,453,223	412,814	2,441,848	*4,402	*9,277	398,384	725,117	14,761	11,008	
\$45,000 under \$50,000	369,139	2,450,976	369,131	2,432,354	*11,764	*28,622	344,823	591,553	24,464	34,668	
\$50,000 under \$55,000	239,427	1,853,876	239,274	1,847,300	*2,203	*6,161	228,105	517,677	*11,323	*19,081	
\$55,000 under \$60,000	159,011	1,383,361	159,011	1,345,017	*6,969	*38,344	143,602	334,116	15,409	25,305	
\$60,000 under \$75,000	333,735	3,378,957	332,789	3,300,858	14,809	69,114	277,733	663,602	56,471	84,067	
\$75,000 under \$100,000	185,143	2,835,182	183,032	2,693,942	14,962	121,048	161,081	485,190	23,455	70,441	
\$100,000 under \$200,000	53,312	1,350,865	51,743	1,205,427	6,579	124,959	37,824	190,116	15,374	89,248	
\$200,000 under \$500,000	11,612	709,574	10,899	554,890	4,159	130,118	2,853	19,651	8,759	121,874	
\$500,000 under \$1,000,000	941	149,827	879	99,493	334	38,594			*349	42,967	
\$1,000,000 or more	517	384,448	452	172,275	350	163,805			509	75,257	
<b>Taxable returns, total</b>	<b>7,797,986</b>	<b>32,876,591</b>	<b>7,720,834</b>	<b>31,805,052</b>	<b>180,280</b>	<b>943,287</b>	<b>7,471,063</b>	<b>9,510,658</b>	<b>350,656</b>	<b>725,483</b>	
<b>Nontaxable returns, total</b>	<b>5,926,266</b>	<b>3,864,091</b>	<b>5,909,328</b>	<b>3,833,260</b>	<b>19,287</b>	<b>27,025</b>	<b>6,228,157</b>	<b>9,868,331</b>	<b>19,971</b>	<b>16,279</b>	

\* Estimate should be used with caution due to the small number of sample returns on which it is based

\*\* Data combined to avoid disclosure of information for specific taxpayers

<sup>1</sup> Electronically filed returns are classified in the other tables in this publication according to the guidelines for filing a standard form (i.e. Form 1040, 1040-A, and 1040-EZ)

NOTE: Detail may not add to totals because of rounding

Table 1.8 -- Form 1040PC Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income<sup>1</sup><sup>1</sup>All figures are estimates based on samples; money amounts are in thousands of dollars.

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages		Taxable interest		Tax-exempt interest		Dividends	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns. Total</b>	<b>4,215,399</b>	<b>115,904,552</b>	<b>3,502,086</b>	<b>95,955,041</b>	<b>2,587,173</b>	<b>3,238,490</b>	<b>72,685</b>	<b>440,699</b>	<b>849,572</b>	<b>1,348,301</b>
Under \$5,000	436,628	863,016	325,823	843,175	159,975	95,884	4,650	5,039	41,810	38,211
\$5,000 under \$10,000	522,720	3,983,463	344,165	2,340,352	257,835	360,519	4,651	6,124	92,034	89,843
\$10,000 under \$15,000	584,798	7,258,788	413,003	4,575,818	307,082	561,394	1,246	752	78,169	83,678
\$15,000 under \$20,000	460,034	8,045,668	355,641	5,525,841	226,302	444,484	8,792	203,238	178,730	178,730
\$20,000 under \$25,000	371,824	8,323,859	314,675	6,136,947	233,544	280,246	5,721	7,842	73,526	73,526
\$25,000 under \$30,000	308,831	8,531,478	279,271	6,904,152	179,271	296,597	10,241	11,050	105,030	105,030
\$30,000 under \$35,000	286,937	9,313,621	279,139	8,321,705	201,535	157,858	5,188	11,660	117,603	117,603
\$35,000 under \$40,000	257,811	9,620,017	248,500	8,576,228	166,909	105,780	2,116	11,915	62,458	62,458
\$40,000 under \$45,000	218,851	9,312,138	198,020	7,871,990	173,847	243,937	5,515	18,399	221,801	221,801
\$45,000 under \$50,000	154,983	7,342,969	154,983	6,967,085	121,130	58,712			49,841	15,398
\$50,000 under \$55,000	146,127	7,670,757	144,038	6,805,055	127,118	76,293	8,102	13,607	38,860	58,803
\$55,000 under \$60,000	101,101	5,766,726	98,529	5,272,648	92,527	61,850	938	40	11,802	3,221
\$60,000 under \$75,000	188,881	12,508,407	183,702	11,068,808	169,383	239,524	6,044	4,755	58,965	95,217
\$75,000 under \$100,000	129,523	10,964,870	126,949	9,804,806	145,913	145,725	3,704	121,785	57,966	88,979
\$100,000 under \$200,000	44,275	5,636,027	41,520	4,806,084	41,763	99,482	5,025	19,477	22,449	106,430
\$200,000 under \$500,000	2,092	619,259	1,852	358,736	2,051	7,996	700	4,782	1,515	8,094
\$500,000 under \$1,000,000	159	89,041	119	58,104	159	797	40	19	119	222
\$1,000,000 or more	28	54,450	6	17,306	28	1,401	14	414	28	1,055
<b>Taxable returns, total</b>	<b>3,380,593</b>	<b>109,577,415</b>	<b>2,886,247</b>	<b>91,433,820</b>	<b>2,237,466</b>	<b>2,647,701</b>	<b>70,199</b>	<b>433,867</b>	<b>769,379</b>	<b>1,277,694</b>
<b>Nontaxable returns, total</b>	<b>834,806</b>	<b>6,327,137</b>	<b>615,839</b>	<b>4,521,221</b>	<b>349,707</b>	<b>590,790</b>	<b>2,486</b>	<b>6,832</b>	<b>80,193</b>	<b>70,607</b>

Size of adjusted gross income	State income tax refunds		Net income		Net loss		Net gain in AGI		Net loss in AGI	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns. Total</b>	<b>594,352</b>	<b>237,126</b>	<b>366,928</b>	<b>2,157,654</b>	<b>102,468</b>	<b>367,395</b>	<b>434,620</b>	<b>1,310,517</b>	<b>106,599</b>	<b>120,553</b>
Under \$5,000	2,313	340	47,669	113,090	16,472	135,027	26,078	30,260	3,407	4,026
\$5,000 under \$10,000	8,829	576	40,441	206,415	7,229	38,191	34,729	31,139	15,193	16,276
\$10,000 under \$15,000	22,182	6,340	35,554	102,917	3,473	25,380	39,192	92,323	7,802	9,417
\$15,000 under \$20,000	15,962	4,417	35,993	180,299	9,289	20,767	30,706	76,119	11,433	12,335
\$20,000 under \$25,000	22,324	6,254	19,496	121,116	11,188	22,547	36,421	64,801	4,849	9,287
\$25,000 under \$30,000	45,333	19,466	32,530	93,424	3,385	14,521	39,173	82,263	7,880	5,895
\$30,000 under \$35,000	61,377	19,311	29,935	86,501	13,672	21,876	36,140	42,228	5,590	9,515
\$35,000 under \$40,000	55,595	20,825	25,231	127,532	3,164	7,936	26,912	55,132	3,352	10,057
\$40,000 under \$45,000	68,161	17,017	30,632	90,430	5,851	10,775	35,082	109,723	9,070	7,103
\$45,000 under \$50,000	44,533	13,019	9,769	40,484	2,049	3,594	32,468	49,094	3,362	4,863
\$50,000 under \$55,000	52,186	17,300	9,922	189,081	5,492	7,656	12,350	49,084	3,352	7,07
\$55,000 under \$60,000	55,894	19,808	13,534	74,242	5,851	6,436	2,054	752	2,733	2,941
\$60,000 under \$75,000	74,875	33,674	20,450	266,248	8,160	40,444	32,084	96,137	10,827	16,930
\$75,000 under \$100,000	47,157	38,689	10,252	188,242	3,384	8,554	38,274	230,855	11,974	6,033
\$100,000 under \$200,000	23,631	13,166	4,758	173,546	3,800	2,703	11,569	241,094	4,116	6,881
\$200,000 under \$500,000	1,140	6,638	731	124,087	9	989	1,282	41,183		
\$500,000 under \$1,000,000	40	326					79	21,955	40	119
\$1,000,000 or more	22	31					25	13,478	3	3
<b>Taxable returns, total</b>	<b>557,470</b>	<b>224,094</b>	<b>276,806</b>	<b>1,756,071</b>	<b>71,707</b>	<b>160,971</b>	<b>395,505</b>	<b>1,216,685</b>	<b>95,923</b>	<b>104,492</b>
<b>Nontaxable returns, total ...</b>	<b>36,882</b>	<b>13,032</b>	<b>90,121</b>	<b>401,584</b>	<b>30,761</b>	<b>206,424</b>	<b>39,115</b>	<b>93,832</b>	<b>10,676</b>	<b>16,060</b>

Footnotes at end of table



All figures are estimates based on samples...money amounts are in thousands of dollars)

Footnotes at end of table

**Table 1.8 -- Form 1040PC Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income--Continued<sup>1</sup>**

All figures are estimates based on samples; money amounts are in thousands of dollars.

Size of adjusted gross income <sup>2</sup>	Statutory adjustments									
	Total		Primary IRA payments		Secondary IRA payments		Deduction for self-employment tax		Payments to a Keogh plan	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(41)	(42)	(43)	(44)	(45)	(46)	(47)	(48)	(49)	(50)
<b>All returns, Total</b>	<b>521,046</b>	<b>601,705</b>	<b>90,660</b>	<b>142,423</b>	<b>50,812</b>	<b>54,568</b>	<b>344,963</b>	<b>172,700</b>	<b>20,376</b>	<b>102,079</b>
Under \$5,000	42,784	9,772	*1,247	*832	**	**	41,502	7,688		
\$5,000 under \$10,000	43,856	23,174	*2,170	*2,905	**171	**3,524	38,204	14,555	*3	*5
\$10,000 under \$15,000	57,950	31,557	*3,716	*6,187	*1,091	*2,181	44,003	19,215		
\$15,000 under \$20,000	52,415	51,529	*5,641	*16,408	*5,294	*5,904	35,284	13,783		
\$20,000 under \$25,000	53,805	79,536	*17,935	*32,563	*4,476	*3,086	26,884	13,484	*735	*2,485
\$25,000 under \$30,000	48,257	22,587	*4	*8	*2,395	*2,687	34,579	6,931	*938	*1,405
\$30,000 under \$35,000	59,019	68,580	29,165	49,146	*10,157	*12,079	25,378	6,122		
\$35,000 under \$40,000	42,735	57,156	*16,439	*22,682	*7,487	*9,641	17,232	8,925	*4,344	*10,688
\$40,000 under \$45,000	26,972	16,686	*2,019	*2,521	*8,544	*6,965	14,878	6,270		
\$45,000 under \$50,000	13,170	12,689			*2,288	*3,032	*7,439	*4,813	*2,238	*4,774
\$50,000 under \$55,000	15,361	29,713	*643	*1,287			10,772	15,119	*1,784	*2,280
\$55,000 under \$60,000	*15,172	*6,053	*3	*1	*3	*6	*12,602	*4,876		
\$60,000 under \$75,000	25,242	47,636	*2,884	*2,078	*2,730	*1,848	21,899	21,943	*358	*988
\$75,000 under \$100,000	14,560	51,664	*3,259	*3,948	*3,581	*3,438	9,419	13,639	*3,689	*18,162
\$100,000 under \$200,000	8,819	*1,124	*945	*1,762	*238	*261	3,349	11,710	5,762	45,662
\$200,000 under \$500,000	*923	*22,190	*48	*96	*8	*16	*728	*3,611	*522	*15,659
\$500,000 under \$1,000,000		*60								
\$1,000,000 or more	*6						*3	*26	*3	*34
<b>Taxable returns, total.</b>	<b>414,706</b>	<b>557,805</b>	<b>89,724</b>	<b>141,369</b>	<b>48,641</b>	<b>51,144</b>	<b>254,769</b>	<b>138,301</b>	<b>20,376</b>	<b>102,079</b>
<b>Nontaxable returns, total.</b>	<b>106,340</b>	<b>43,900</b>	<b>*937</b>	<b>*1,054</b>	<b>*2,171</b>	<b>*3,524</b>	<b>90,194</b>	<b>34,399</b>	<b>-</b>	<b>-</b>
Itemized deductions										
Size of adjusted gross income	Total		Medical and dental expenses deduction		Taxes paid deduction		Interest paid deduction		Contributions deduction	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(51)	(52)	(53)	(54)	(55)	(56)	(57)	(58)	(59)	(60)
<b>All returns, Total</b>	<b>1,180,392</b>	<b>13,964,593</b>	<b>184,734</b>	<b>1,176,850</b>	<b>1,163,000</b>	<b>4,065,064</b>	<b>1,010,813</b>	<b>6,269,744</b>	<b>1,014,893</b>	<b>1,403,786</b>
Under \$5,000	*3,412	*4,047	*3,412	*3,995	*8	*40			*8	*12
\$5,000 under \$10,000	26,738	399,004	21,164	324,962	23,334	24,834	*11,482	*34,574	*13,952	*8,815
\$10,000 under \$15,000	36,321	369,386	19,239	187,853	29,513	57,854	13,537	49,152	22,192	32,973
\$15,000 under \$20,000	59,619	550,005	22,241	189,835	56,215	83,742	48,885	183,353	40,935	53,984
\$20,000 under \$25,000	54,338	516,846	18,712	65,369	54,338	98,557	46,090	264,987	50,864	44,004
\$25,000 under \$30,000	90,129	675,357	21,638	59,302	90,129	187,526	75,397	318,005	71,716	81,952
\$30,000 under \$35,000	110,233	971,509	18,019	101,147	110,233	274,384	86,758	385,897	98,118	118,962
\$35,000 under \$40,000	103,737	1,068,914	23,503	47,705	103,737	277,300	91,545	461,008	94,785	111,142
\$40,000 under \$45,000	106,413	1,147,324	*9,265	*132,852	106,413	267,229	93,183	507,495	91,888	166,701
\$45,000 under \$50,000	101,962	1,057,891	*2,238	*2,912	101,962	327,664	91,905	524,709	84,879	112,630
\$50,000 under \$55,000	94,584	1,025,376	*3,742	*4,260	94,584	328,491	89,699	540,529	78,908	88,428
\$55,000 under \$60,000	78,528	1,042,717	*4,439	*15,604	78,528	350,768	70,888	537,427	70,820	70,820
\$60,000 under \$75,000	150,761	2,082,397	*6,661	*21,016	150,761	657,934	139,790	1,019,341	142,818	181,416
\$75,000 under \$100,000	118,647	1,971,152	*9,380	*12,363	118,606	680,425	110,345	962,045	119,077	238,307
\$100,000 under \$200,000	42,865	985,954	*1,071	*7,512	42,534	404,646	39,484	449,123	33,850	82,598
\$200,000 under \$500,000	1,938	79,065	*9	*163	1,938	51,733	26,481	49,123	1,896	8,304
\$500,000 under \$1,000,000	*159	*11,226			*159	*7,814	*79	*4,039	*159	*364
\$1,000,000 or more	*28	*6,413			*28	*4,133	*25	*1,577	*25	*2,244
<b>Taxable returns, total.</b>	<b>1,120,159</b>	<b>12,570,984</b>	<b>144,332</b>	<b>398,084</b>	<b>1,112,979</b>	<b>3,973,965</b>	<b>974,910</b>	<b>6,036,516</b>	<b>974,162</b>	<b>1,367,338</b>
<b>Nontaxable returns, total.</b>	<b>60,234</b>	<b>1,393,610</b>	<b>40,402</b>	<b>778,766</b>	<b>50,022</b>	<b>91,089</b>	<b>35,903</b>	<b>233,225</b>	<b>40,731</b>	<b>36,448</b>

Footnotes at end of table

**Table 1.8 -- Form 1040PC Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income--Continued<sup>1</sup>**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Itemized deductions--continued						Basic standard deduction		Additional standard deduction		
	Casualty or theft loss deduction		Moving expenses deduction		Total miscellaneous deductions		Amount		Amount		
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns
	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	
<b>All returns, Total.....</b>	<b>*10,520</b>	<b>*217,347</b>	<b>40,064</b>	<b>150,903</b>	<b>225,103</b>	<b>719,739</b>	<b>3,015,735</b>	<b>14,181,165</b>	<b>682,116</b>	<b>710,790</b>	
Under \$5,000	-	-	-	-	-	-	413,942	1,356,255	42,975	38,983	
\$5,000 under \$10,000	-	-	*1,235	*2,286	*3,726	*3,533	495,983	2,116,468	164,101	152,941	
\$10,000 under \$15,000	-	-	*1,235	*5,199	*4,839	*36,385	548,477	2,614,084	178,309	195,267	
\$15,000 under \$20,000	*1,245	*6,640	-	-	*16,127	*32,450	400,415	1,890,669	117,351	128,249	
\$20,000 under \$25,000	-	-	*2,350	*1,321	*19,493	*42,608	317,486	1,566,577	62,571	68,077	
\$25,000 under \$30,000	-	-	-	*11,638	*28,573	*28,573	178,701	1,176,592	32,550	38,995	
\$30,000 under \$35,000	-	-	*3,352	*18,005	22,262	73,114	216,703	940,027	25,187	25,305	
\$35,000 under \$40,000	*3,352	*88,555	*3,371	*11,449	*14,552	*71,755	153,874	840,972	*12,473	*12,786	
\$40,000 under \$45,000	-	-	*6,733	*39,315	*11,171	*33,731	112,438	638,375	23,601	24,857	
\$45,000 under \$50,000	*3,352	*44,041	*10,057	*15,940	*17,885	*29,094	53,022	304,738	*3,371	*3,933	
\$50,000 under \$55,000	-	-	*3,352	*11,277	16,184	52,391	51,563	256,763	*3,352	*3,017	
\$55,000 under \$60,000	-	-	*935	*1,170	*18,904	*66,929	22,572	139,947	*3,470	*4,856	
\$60,000 under \$75,000	*2,570	*78,111	*3,343	*9,801	28,262	114,778	38,119	222,817	*9,664	*10,995	
\$75,000 under \$100,000	-	-	*2,892	*23,932	30,298	74,080	*10,876	*67,188	*1,948	*1,595	
\$100,000 under \$200,000	-	-	*1,189	*10,076	9,609	56,391	*1,410	*8,739	*1,038	*727	
\$200,000 under \$500,000	-	-	-	-	*155	*3,027	*154	*953	*154	*108	
\$500,000 under \$1,000,000	-	-	*40	*1,133	-	-	-	-	-	-	
\$1,000,000 or more	-	-	-	-	-	-	-	-	-	-	
<b>Taxable returns, total.....</b>	<b>*4,597</b>	<b>*50,681</b>	<b>37,734</b>	<b>128,949</b>	<b>205,033</b>	<b>654,275</b>	<b>2,260,434</b>	<b>10,594,215</b>	<b>502,724</b>	<b>525,100</b>	
<b>Nontaxable returns, total.....</b>	<b>*5,922</b>	<b>*166,666</b>	<b>*2,350</b>	<b>*21,954</b>	<b>20,070</b>	<b>65,464</b>	<b>755,300</b>	<b>3,586,950</b>	<b>179,392</b>	<b>185,690</b>	
Size of adjusted gross income	Taxable income		Total		Child care credit		Credit for the elderly or disabled		Foreign tax credit		
	Amount		Amount		Amount		Amount		Amount		
	Number of returns	(71)	Number of returns	(72)	Number of returns	(73)	Number of returns	(74)	Number of returns	(75)	Number of returns
	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	
<b>All returns, Total.....</b>	<b>3,497,179</b>	<b>70,351,165</b>	<b>384,230</b>	<b>137,217</b>	<b>224,329</b>	<b>81,871</b>	<b>18,596</b>	<b>*4,348</b>	<b>4,556</b>	<b>195</b>	
Under \$5,000	114,809	66,268	-	-	-	-	-	-	-	-	
\$5,000 under \$10,000	289,866	573,660	*8,053	*1,332	-	-	*4,649	*892	-	-	
\$10,000 under \$15,000	452,662	2,141,297	60,371	18,320	*2,480	*134	*8,053	*1,935	-	-	
\$15,000 under \$20,000	439,849	3,793,791	60,715	29,562	*8,044	*5,842	*2,490	*254	*1,761	*51	
\$20,000 under \$25,000	368,420	4,489,956	62,177	17,121	*25,064	*7,167	*3,404	*1,265	-	-	
\$25,000 under \$30,000	308,628	5,061,413	*23,058	*9,665	*22,905	*9,560	-	-	-	-	
\$30,000 under \$35,000	286,937	5,800,764	36,211	8,808	36,211	8,808	-	-	-	-	
\$35,000 under \$40,000	254,259	6,084,188	26,706	10,635	25,714	10,635	-	-	*992	*10	
\$40,000 under \$45,000	214,384	6,198,165	*11,172	*2,707	*11,172	*2,707	-	-	-	-	
\$45,000 under \$50,000	154,983	5,016,322	30,212	11,529	30,171	11,333	-	-	-	-	
\$50,000 under \$55,000	146,127	5,390,865	*17,124	*6,928	*17,124	*6,928	-	-	-	-	
\$55,000 under \$60,000	101,101	3,860,427	*4,468	*2,552	*4,468	*2,552	-	-	-	-	
\$60,000 under \$75,000	188,881	8,906,204	23,857	11,553	23,857	11,553	-	-	-	-	
\$75,000 under \$100,000	129,522	7,966,780	15,034	4,525	*14,228	*3,253	-	-	*331	*9	
\$100,000 under \$200,000	44,275	4,350,521	*4,421	*1,919	*2,682	*1,388	-	-	*820	*85	
\$200,000 under \$500,000	2,091	533,714	*642	*38	-	-	-	-	*642	*35	
\$500,000 under \$1,000,000	*159	*77,815	-	-	-	-	-	-	-	-	
\$1,000,000 or more	*28	*48,037	*9	*3	-	-	-	-	*9	*3	
<b>Taxable returns, total.....</b>	<b>3,380,593</b>	<b>70,080,359</b>	<b>272,631</b>	<b>96,149</b>	<b>204,478</b>	<b>72,791</b>	<b>*13,947</b>	<b>*3,455</b>	<b>4,556</b>	<b>195</b>	
<b>Nontaxable returns, total.....</b>	<b>116,586</b>	<b>270,806</b>	<b>111,600</b>	<b>41,067</b>	<b>*19,850</b>	<b>*9,080</b>	<b>*4,649</b>	<b>*892</b>	-	-	

Footnotes at end of table

**Table 1.8 -- Form 1040PC Returns: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Size of Adjusted Gross Income--Continued<sup>1</sup>**

All figures are estimates based on samples; money amounts are in thousands of dollars

Size of adjusted gross income	Income tax after credits			Alternative minimum tax			Total earned income credit			Total income tax			Tax liability		
	Number of returns	Amount	(82)	Number of returns	Amount	(84)	Number of returns	Amount	(86)	Number of returns	Amount	(88)	Number of returns	Amount	(90)
All returns, Total	3,380,593	12,054,236		*911	*1,802		368,381	360,829		3,380,593	12,056,037		3,455,055	12,425,301	
Under \$5,000	109,823	10,165		-	-		70,331	32,943		109,823	10,165		139,550	20,360	
\$5,000 under \$10,000	281,813	84,776		-	-		63,253	88,828		281,813	84,776		296,787	104,803	
\$10,000 under \$15,000	400,344	303,042		-	-		124,397	173,564		400,344	303,042		414,838	333,984	
\$15,000 under \$20,000	402,586	539,918		-	-		69,771	57,603		402,586	539,918		415,279	565,944	
\$20,000 under \$25,000	360,376	653,734		-	-		40,629	7,891		360,376	653,734		360,376	685,542	
\$25,000 under \$30,000	308,828	754,068		-	-		-	-		308,828	754,068		308,831	773,194	
\$30,000 under \$35,000	283,584	903,027		-	-		-	-		283,584	903,027		283,584	919,028	
\$35,000 under \$40,000	254,259	972,837		-	-		-	-		254,259	972,837		254,259	993,418	
\$40,000 under \$45,000	214,384	1,013,870		-	-		-	-		214,384	1,013,870		214,384	1,030,178	
\$45,000 under \$50,000	154,983	805,626		-	-		-	-		154,983	805,626		154,983	818,870	
\$50,000 under \$55,000	146,127	889,298		-	-		-	-		146,127	889,298		146,127	923,498	
\$55,000 under \$60,000	101,101	633,695		-	-		-	-		101,101	633,695		101,101	647,360	
\$60,000 under \$75,000	186,310	1,650,228		*3	*3		-	-		186,310	1,650,231		188,681	1,699,996	
\$75,000 under \$100,000	129,522	1,605,971		*166	*150		-	-		129,522	1,606,122		129,522	1,638,172	
\$100,000 under \$200,000	44,275	1,027,840		*327	*10		-	-		44,275	1,027,850		44,275	1,055,902	
\$200,000 under \$500,000	2,091	163,678		*367	*1,033		-	-		2,091	164,711		2,091	171,933	
\$500,000 under \$1,000,000	*159	*25,416		*40	*323		-	-		*159	*25,739		*159	*25,739	
\$1,000,000 or more	*28	*17,046		*8	*283		-	-		*28	*17,328		*28	*17,381	
Taxable returns, total, .....	3,380,593	12,054,236		*911	*1,802		316,595	16,149		3,380,593	12,056,037		3,380,593	12,385,799	
Nontaxable returns, total, .....	-	-		-	-		316,595	344,680		-	-		74,462	39,502	
Size of adjusted gross income	Total			Tax payments			Overpayment refunded			Tax due					
	Number of returns	Amount	(92)	Number of returns	Amount	(94)	Number of returns	Amount	(96)	Number of returns	Amount	(98)	Number of returns	Amount	(100)
All returns, Total	3,931,508	14,144,240		3,765,889	13,140,770		364,113	963,875		3,003,538	2,698,190		1,055,657	734,602	
Under \$5,000	311,589	57,879		304,562	52,786		*6,189	*4,535		315,975	78,451		66,666	14,144	
\$5,000 under \$10,000	428,150	239,567		393,963	206,529		49,051	33,038		411,466	232,028		68,654	21,285	
\$10,000 under \$15,000	540,486	542,381		480,144	448,789		73,601	92,909		460,760	379,214		106,275	27,892	
\$15,000 under \$20,000	450,855	717,271		431,489	654,800		43,013	60,640		314,764	220,277		131,335	42,893	
\$20,000 under \$25,000	366,405	806,821		351,853	748,018		45,984	58,529		257,838	175,271		113,986	53,488	
\$25,000 under \$30,000	308,831	925,407		295,086	859,819		25,206	65,434		228,119	179,578		76,236	28,933	
\$30,000 under \$35,000	286,929	1,093,028		283,191	1,058,121		21,030	34,765		192,797	213,010		88,459	45,256	
\$35,000 under \$40,000	257,611	1,164,109		256,486	1,132,214		14,411	31,827		176,518	213,084		81,093	42,818	
\$40,000 under \$45,000	214,384	1,157,450		211,430	1,071,302		21,964	85,956		145,511	154,413		59,035	33,412	
\$45,000 under \$50,000	154,983	950,557		154,983	948,062		*1,436	*2,470		123,115	153,808		31,546	22,395	
\$50,000 under \$55,000	146,127	1,014,675		144,360	935,209		14,072	77,246		100,638	133,681		45,489	43,032	
\$55,000 under \$60,000	101,101	728,368		101,098	711,007		*5,620	*15,484		68,770	104,337		32,331	23,342	
\$60,000 under \$75,000	188,891	1,788,538		186,280	1,665,754		25,026	122,744		104,461	203,693		83,640	117,517	
\$75,000 under \$100,000	128,834	1,689,436		127,784	1,627,602		9,030	58,063		82,287	172,425		48,915	121,698	
\$100,000 under \$200,000	44,128	1,068,733		41,810	915,678		6,687	131,046		19,892	78,101		22,344	69,805	
\$200,000 under \$500,000	2,048	181,252		1,194	76,664		1,722	81,244		*542	*4,547		1,550	19,976	
\$500,000 under \$1,000,000	*159	*25,033		*159	*22,991		*79	*1,600		*79	*1,826		*79	*2,531	
\$1,000,000 or more	*28	*13,728		*6	*5,426		*22	*6,344		*3	*445		*25	*4,185	
Taxable returns, total, .....	3,287,310	13,829,457		3,160,331	12,868,869		327,595	923,436		2,331,731	2,127,279		1,008,780	717,856	
Nontaxable returns, total, .....	644,198	314,783		605,557	271,902		36,519	40,438		671,806	570,910		46,877	16,746	

\* Estimate should be used with caution due to the small number of sample returns on which it is based

\*\* Data combined to avoid disclosure of information for specific taxpayers

<sup>1</sup> Form 1040PC returns are classified in the other tables in this publication according to the guidelines for filing a standard form (i.e. Form 1040, 1040A, and 1040EZ)

NOTE: Detail may not add to totals because of rounding

Table 2.1 --Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	Salaries and wages		Taxable interest		Tax-exempt interest		Dividends		State income tax refunds	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	32,821,464	2,241,086,674	28,971,865	1,666,282,174	27,750,362	71,889,632	2,878,614	36,309,415	12,585,690	54,650,135	15,633,613	10,524,649
Under \$5,000	171,121	445,533	53,111	515,032	151,470	236,632	8,850	238,732	67,127	78,128	27,544	15,578
\$5,000 under \$10,000	610,522	4,879,022	229,643	1,895,887	466,277	1,165,267	34,182	159,266	208,198	458,412	132,545	60,870
\$10,000 under \$15,000	913,416	11,616,702	474,199	5,020,363	675,435	1,630,388	71,496	322,875	282,369	756,582	219,950	59,351
\$15,000 under \$20,000	1,391,376	24,542,803	984,858	15,187,724	1,026,178	1,864,042	78,645	586,729	373,743	1,041,854	440,567	151,190
\$20,000 under \$25,000	1,580,166	35,707,531	1,267,608	25,235,320	1,159,885	1,545,546	90,549	843,874	385,318	1,049,470	600,324	225,916
\$25,000 under \$30,000	1,981,701	54,489,637	1,739,854	43,000,402	1,466,153	1,531,368	86,832	567,933	480,201	927,909	889,523	334,199
\$30,000 under \$35,000	2,165,561	70,457,934	1,943,401	57,694,389	1,679,760	2,092,311	102,111	634,887	633,706	1,162,416	1,060,771	445,178
\$35,000 under \$40,000	2,373,122	89,038,763	2,157,963	73,926,198	1,895,234	2,556,760	153,151	1,165,025	680,301	1,417,420	1,149,946	477,313
\$40,000 under \$45,000	2,530,169	107,681,084	2,368,515	91,888,796	2,048,991	2,199,948	144,122	933,288	757,751	1,403,303	1,315,892	536,099
\$45,000 under \$50,000	2,421,399	115,001,763	2,253,884	98,082,804	2,016,036	2,602,827	125,139	1,036,891	725,795	1,679,058	1,233,268	504,121
\$50,000 under \$55,000	2,227,965	117,108,359	2,051,959	98,035,079	1,868,381	2,134,916	160,780	1,083,789	786,946	1,532,549	1,172,848	534,925
\$55,000 under \$60,000	2,046,097	117,453,548	1,926,517	102,025,197	1,747,173	2,103,615	104,498	799,177	691,415	1,355,065	1,031,974	549,505
\$60,000 under \$75,000	4,794,008	320,613,588	4,549,809	276,642,371	4,298,734	3,934,987	334,987	2,701,686	1,930,921	4,199,803	2,518,265	1,448,428
\$75,000 under \$100,000	3,751,463	320,664,953	3,525,949	267,882,059	3,509,743	7,198,985	387,834	3,405,513	1,897,906	5,374,049	1,915,215	1,245,666
\$100,000 under \$200,000	2,919,745	383,941,244	2,833,334	279,010,962	2,812,160	11,782,229	606,025	6,840,936	1,940,334	10,231,225	1,442,220	1,600,120
\$200,000 under \$500,000	751,123	217,299,741	646,261	131,549,098	737,507	9,301,343	279,252	6,610,813	601,312	8,537,850	375,036	1,068,923
\$500,000 under \$1,000,000	130,118	87,115,068	109,687	44,702,039	129,217	4,772,274	70,094	3,096,178	114,766	4,013,044	70,938	447,540
\$1,000,000 or more	62,392	163,049,402	53,312	53,988,455	62,231	11,059,801	40,265	5,277,801	57,609	9,431,997	36,787	819,726
Taxable returns, total	30,886,816	2,209,986,175	27,937,587	1,649,205,698	26,247,220	67,256,439	2,746,046	34,410,030	11,980,357	52,207,110	15,070,798	10,181,102
Nontaxable returns, total	1,934,648	31,100,500	1,034,279	17,076,476	1,503,143	4,633,192	132,568	1,899,385	615,333	2,443,024	562,815	343,546

Size of adjusted gross income	Alimony received	Business or profession net income less loss		Sales of capital assets net gain less loss		Sales of property other than capital assets		Taxable IRA distributions		Pensions and annuities in AGI	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
All returns, total	188,483	2,772,452	7,095,643	113,807,395	9,911,828	111,262,522	917,686	1,589,461	14,902,888	5,777,119	82,678,670
Under \$5,000	12,454	75,591	175,692	86,456	66,493	68,550	9,838	15,211	39,724	23,500	139,048
\$5,000 under \$10,000	14,791	100,856	255,776	1,488,875	237,810	503,717	15,987	44,534	174,369	169,067	902,497
\$10,000 under \$15,000	17,274	156,805	389,726	2,472,960	330,738	486,431	27,624	72,368	258,762	278,702	2,121,844
\$15,000 under \$20,000	12,464	136,759	392,284	3,096,786	348,190	594,325	33,887	79,830	359,471	357,153	3,170,095
\$20,000 under \$25,000	11,878	60,843	432,822	3,397,629	352,082	564,483	30,400	73,325	336,889	328,748	3,955,875
\$25,000 under \$30,000	30,267	218,003	440,328	3,048,230	343,643	861,554	28,623	92,978	603,503	330,593	3,863,673
\$30,000 under \$35,000	16,190	193,409	421,566	3,113,014	502,836	1,063,315	25,723	89,589	584,331	303,678	3,638,920
\$35,000 under \$40,000	12,244	249,947	466,081	2,820,641	531,164	1,076,856	49,431	116,199	712,210	389,590	4,930,537
\$40,000 under \$45,000	15,735	204,379	477,152	4,250,711	495,594	1,207,174	61,481	89,272	667,911	356,650	5,173,345
\$45,000 under \$50,000	14,111	130,307	413,885	3,369,927	548,117	1,201,247	46,247	114,778	788,650	367,154	4,353,978
\$50,000 under \$55,000	7,688	97,848	382,363	4,173,546	501,309	1,162,133	28,117	20,312	1,106,922	369,741	6,842,721
\$55,000 under \$75,000	12,872	334,213	955,667	11,236,014	1,467,507	4,179,167	33,376	107,118	844,334	362,419	4,163,269
\$75,000 under \$100,000	10,138	383,499	789,518	14,780,535	1,473,134	6,733,189	79,772	182,624	1,238,994	11,794,845	11,794,845
\$100,000 under \$200,000	7,839	316,948	798,538	30,520,519	1,676,799	17,477,445	119,503	47,965	2,392,691	588,028	10,331,606
\$200,000 under \$500,000	1,340	87,754	220,042	16,895,039	578,044	18,202,735	178,832	62,009	2,793,139	546,812	11,977,126
\$500,000 under \$1,000,000	113	10,606	38,131	4,388,680	114,328	1,599,788	27,098	68,305	1,278,960	122,814	3,724,817
\$1,000,000 or more	85	14,488	17,008	3,820,083	58,214	44,081,649	19,778	7,015	351,433	20,560	971,715
Taxable returns, total	165,003	2,603,022	6,428,898	109,178,878	9,354,885	109,051,523	843,984	1,491,030	14,229,983	5,315,405	79,562,212
Nontaxable returns, total	23,480	169,430	668,745	4,628,716	556,942	2,210,999	73,702	108,430	652,905	461,714	3,116,459

Footnotes at end of table

**Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Rent and royalty net income		Rent and royalty net loss		Farm rental net income less loss		Partnership and S corporation net income less loss		Estate and trust net income less loss		Farm net income less loss	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)	(31)	(32)	(33)	(34)	(35)	(36)
All returns, total	2,889,959	29,321,477	3,345,646	21,994,598	211,665	1,400,841	3,657,194	97,018,486	279,485	3,724,383	656,580	-2,759,054
Under \$5,000	14,288	60,717	37,464	325,681	4,032	*6,719	24,773	-155,971	*1,252	*2,737	5,094	-27,700
\$5,000 under \$10,000	68,366	325,941	56,719	409,467	*3,923	*14,318	46,502	-503,033	4,306	7,901	20,086	-52,286
\$10,000 under \$15,000	104,820	434,649	83,686	558,381	11,485	29,572	78,372	-77,866	5,925	10,549	27,597	-215,668
\$15,000 under \$20,000	115,702	486,968	115,907	671,309	*8,294	*36,888	94,897	-192,078	9,170	4,228	27,154	627
\$20,000 under \$25,000	123,762	550,427	149,642	831,101	5,831	73,720	125,299	-90,601	8,529	23,841	45,492	-286,628
\$25,000 under \$30,000	126,786	704,267	165,920	903,648	12,968	-4,748	119,386	188,775	8,578	23,886	23,940	-157,559
\$30,000 under \$35,000	142,905	710,263	213,545	1,129,925	12,324	52,031	146,700	345,342	15,493	94,022	34,091	-36,727
\$35,000 under \$40,000	147,691	799,133	191,335	1,109,899	14,860	91,024	134,428	64,803	17,885	46,044	42,251	-347,455
\$40,000 under \$45,000	155,852	683,348	177,908	923,635	18,786	83,585	181,647	504,678	13,033	29,265	54,673	-189,297
\$45,000 under \$50,000	144,818	861,334	203,577	1,092,564	*7,867	*75,853	151,940	458,326	8,705	12,042	32,178	-88,863
\$50,000 under \$55,000	171,371	1,155,584	218,327	1,198,443	8,152	98,620	177,472	973,720	10,448	29,228	38,602	-155,132
\$55,000 under \$60,000	154,664	854,023	206,767	1,063,539	10,374	5,011	132,907	436,601	6,422	41,654	38,434	8,278
\$60,000 under \$65,000	346,654	2,169,530	437,025	2,993,611	21,932	173,853	425,883	2,763,229	28,310	135,419	75,384	-128,797
\$65,000 under \$70,000	341,969	2,622,118	451,008	2,920,706	30,800	201,214	484,729	4,289,287	37,757	200,752	85,277	-204,684
\$70,000 under \$75,000	446,023	5,776,972	458,524	3,309,309	28,435	348,355	784,377	17,829,270	57,949	573,840	70,382	-303,801
\$75,000 under \$80,000	213,830	5,656,390	130,541	1,437,158	9,359	110,841	403,155	23,075,839	30,965	665,345	26,081	-208,726
\$80,000 under \$85,000	44,589	2,473,333	29,855	605,444	1,478	27,268	93,009	13,393,476	9,100	521,218	5,486	-118,613
\$85,000 or more	25,468	2,956,470	15,898	512,777	932	5,353	50,818	33,714,688	5,657	1,307,887	3,377	-247,023
Taxable returns, total	2,665,596	27,973,700	3,108,689	19,842,142	198,263	1,373,625	3,424,170	98,851,085	268,675	3,718,423	605,149	-2,347,516
Nontaxable returns, total	224,373	1,347,776	236,957	2,152,456	13,402	27,216	233,024	-1,832,599	10,810	5,960	51,431	-410,538

Size of adjusted gross income	Unemployment compensation		Social security benefits in adjusted gross income		Foreign earned income exclusion		Other income less loss		Total statutory adjustments	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(37)	(38)	(39)	(40)	(41)	(42)	(43)	(44)	(45)	(46)
All returns, total	2,808,339	9,719,382	2,718,244	13,508,525	55,310	3,056,770	2,660,918	14,261,596	7,745,254	25,250,467
Under \$5,000	*3,833	*11,720	2,132	4,970	*3,591	*109,074	7,798	39,143	38,386	39,656
\$5,000 under \$10,000	51,032	226,609	1,739	5,141	*391	*39,282	37,655	60,268	187,359	195,497
\$10,000 under \$15,000	111,278	443,387	4,643	19,695	*566	*21,687	65,104	133,900	247,201	325,954
\$15,000 under \$20,000	189,773	701,995	31,806	70,845	*3,032	*188,364	88,097	141,612	408,241	624,045
\$20,000 under \$25,000	158,905	584,392	130,085	248,649	*2,255	*173,180	113,760	247,549	433,367	755,222
\$25,000 under \$30,000	180,722	746,504	193,714	407,151	*2,070	*153,335	130,618	288,870	532,837	823,671
\$30,000 under \$35,000	239,459	907,898	234,477	743,512	*1,924	*132,194	152,480	304,707	481,928	958,440
\$35,000 under \$40,000	223,313	673,018	256,702	1,092,719	*1,327	*73,708	131,828	367,867	465,099	780,634
\$40,000 under \$45,000	272,675	1,043,503	241,351	1,168,550	*1,293	*66,820	180,347	446,913	506,673	918,218
\$45,000 under \$50,000	288,115	1,050,108	167,809	1,049,482	*682	*53,362	149,548	176,488	511,194	985,682
\$50,000 under \$55,000	215,468	564,931	239,719	1,274,245	*4,934	*158,556	149,648	239,895	401,489	888,784
\$55,000 under \$60,000	191,868	523,738	152,420	804,795	*3,236	*140,093	171,729	471,170	356,864	859,347
\$60,000 under \$65,000	356,148	1,110,214	331,950	1,817,107	3,181	*213,390	364,995	1,258,952	952,630	2,410,977
\$65,000 under \$70,000	212,890	631,131	306,728	1,935,119	7,320	364,825	366,038	1,163,131	838,907	3,115,276
\$70,000 under \$75,000	101,680	349,563	121,106	1,944,969	14,299	709,465	351,841	2,701,844	980,495	6,579,791
\$75,000 under \$80,000	10,491	47,596	86,088	706,578	4,051	331,161	147,126	2,426,443	314,802	3,762,691
\$80,000 under \$85,000	506	2,212	16,788	134,840	758	83,129	31,794	1,168,874	58,741	843,746
\$85,000 or more	183	852	9,014	36,127	423	36,146	20,462	2,624,080	29,041	422,857
Taxable returns, total	2,617,382	9,049,403	2,621,573	13,129,420	45,966	2,546,332	2,503,085	13,751,537	7,085,208	24,329,900
Nontaxable returns, total	190,957	669,979	96,672	379,105	9,354	510,439	157,833	510,058	660,045	960,567

Footnotes at end of table

All figures are estimates based on samples--money amounts are in thousands of dollars)

Footnotes at end of table

**Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Total itemized deductions--continued											
	Interest paid deduction--continued				Investment interest expense deduction				Total			
	Paid to financial institutions		Paid to individuals		Deductible points		Amount		Number of returns		Amount	
	(70)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)
<b>All returns, total.</b>	<b>26,495,714</b>	<b>181,236,286</b>	<b>2,400,634</b>	<b>7,357,802</b>	<b>3,500,574</b>	<b>3,013,728</b>	<b>1,467,418</b>	<b>8,581,977</b>	<b>29,799,001</b>	<b>68,354,293</b>	<b>28,393,398</b>	<b>58,784,521</b>
Under \$5,000	98,613	575,330	8,277	53,833	9,912	10,273	10,717	15,963	110,502	53,505	100,807	57,410
\$5,000 under \$10,000	336,805	1,915,551	19,972	46,252	20,403	11,153	5,744	21,578	406,488	404,834	393,883	385,470
\$10,000 under \$15,000	553,333	2,539,509	29,695	62,261	37,199	24,378	33,129	57,835	718,280	910,205	699,763	830,385
\$15,000 under \$20,000	884,970	4,433,667	72,794	266,602	45,692	25,229	26,783	60,190	1,143,497	1,496,352	1,104,945	1,275,770
\$20,000 under \$25,000	1,176,732	5,783,871	117,352	288,675	103,113	98,903	34,205	47,270	1,338,115	1,830,390	1,277,214	1,593,420
\$25,000 under \$30,000	1,508,395	7,515,602	131,079	374,219	122,063	55,600	50,339	62,683	1,695,061	2,308,020	1,620,490	2,030,148
\$30,000 under \$35,000	1,705,299	8,826,603	122,508	486,423	171,178	145,091	51,320	82,684	1,939,273	2,695,194	1,873,917	2,281,381
\$35,000 under \$40,000	1,925,100	10,728,156	129,062	386,303	168,036	124,165	47,000	114,109	2,117,997	2,895,999	2,061,855	2,487,219
\$40,000 under \$45,000	2,131,206	12,141,197	160,989	376,610	284,395	199,512	42,790	96,093	2,294,980	3,323,674	2,225,119	2,854,787
\$45,000 under \$50,000	2,009,703	11,270,877	158,847	328,727	219,162	128,472	48,016	150,657	2,204,835	3,568,012	2,149,311	3,048,661
\$50,000 under \$55,000	1,899,040	11,203,533	167,577	463,122	233,060	209,322	61,028	100,209	2,039,465	3,907,091	1,981,698	3,486,686
\$55,000 under \$60,000	1,796,763	10,997,440	143,093	391,652	260,586	207,819	56,628	113,194	1,899,752	2,930,898	1,848,609	2,424,912
\$60,000 under \$75,000	4,175,642	28,506,092	428,635	1,138,398	630,753	486,724	157,291	266,789	4,554,511	8,302,666	4,418,063	7,157,166
\$75,000 under \$100,000	3,174,202	25,575,230	366,596	1,019,854	561,472	511,041	197,667	465,565	3,610,758	8,518,962	3,547,335	7,161,607
\$100,000 under \$200,000	2,411,814	26,335,271	268,918	1,196,916	488,091	504,879	355,582	1,302,402	2,810,895	9,648,071	2,780,992	8,056,715
\$200,000 under \$500,000	579,581	9,625,117	63,743	353,396	137,831	224,895	206,149	1,596,487	727,451	6,060,414	722,920	4,743,594
\$500,000 under \$1,000,000	90,572	2,154,043	9,155	89,594	20,860	48,188	50,486	973,169	126,636	2,729,102	125,905	2,020,342
\$1,000,000 or more	37,945	1,109,197	3,231	50,965	6,965	18,084	32,544	3,055,104	60,904	7,050,908	60,551	3,907,828
<b>Taxable returns, total.</b>	<b>25,180,833</b>	<b>171,173,299</b>	<b>2,298,055</b>	<b>6,810,814</b>	<b>3,386,742</b>	<b>2,938,326</b>	<b>1,391,515</b>	<b>7,850,285</b>	<b>28,412,629</b>	<b>66,306,160</b>	<b>27,648,611</b>	<b>53,785,751</b>
<b>Nontaxable returns, total.</b>	<b>1,314,881</b>	<b>10,062,986</b>	<b>102,579</b>	<b>546,988</b>	<b>113,832</b>	<b>75,402</b>	<b>75,903</b>	<b>731,692</b>	<b>1,386,372</b>	<b>2,048,133</b>	<b>1,344,767</b>	<b>1,998,770</b>

Size of adjusted gross income	Total itemized deductions--continued											
	Contributions deduction--continued				Moving expenses deduction				Casualty or theft loss deduction			
	Other than cash contributions		Carryover from prior years		Number of returns		Amount		Number of returns		Amount	
	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	(91)	(92)	(93)
<b>All returns, total.</b>	<b>14,097,776</b>	<b>12,278,893</b>	<b>203,896</b>	<b>3,758,306</b>	<b>816,450</b>	<b>3,918,973</b>	<b>170,112</b>	<b>2,802,466</b>	<b>7,791,397</b>	<b>28,763,926</b>	<b>9,263,285</b>	<b>28,213,148</b>
Under \$5,000	43,235	12,109	9,258	23,656	*2,139	*4,539	*1,246	*17,391	59,238	117,850	14,415	76,007
\$5,000 under \$10,000	133,058	43,223	14,487	32,729	*5,222	*17,566	*3,566	*72,380	148,119	315,842	49,670	111,978
\$10,000 under \$15,000	239,250	108,871	23,342	82,701	*13,513	*48,878	*7,489	*93,864	216,019	573,182	141,571	364,646
\$15,000 under \$20,000	458,151	218,890	15,977	37,722	28,890	87,920	*5,235	*57,491	370,934	965,409	289,569	743,480
\$20,000 under \$25,000	534,082	228,346	11,023	95,216	24,397	65,420	*12,593	*50,162	401,983	1,142,487	343,838	979,984
\$25,000 under \$30,000	703,486	266,967	8,671	52,361	29,979	57,727	19,240	214,403	527,247	1,641,534	563,240	1,471,732
\$30,000 under \$35,000	848,969	388,891	21,902	84,969	46,581	119,085	10,434	68,279	573,618	1,580,872	625,526	1,476,118
\$35,000 under \$40,000	991,260	481,617	5,883	73,032	52,905	188,711	*16,764	*145,385	651,501	1,816,903	763,648	1,874,028
\$40,000 under \$45,000	1,036,882	434,597	10,541	42,458	42,214	140,836	15,116	106,568	641,404	1,925,806	847,869	2,091,871
\$45,000 under \$50,000	1,081,859	480,224	8,829	63,865	61,042	242,182	*15,649	*120,816	539,377	1,646,580	703,132	1,711,895
\$50,000 under \$55,000	882,354	346,200	1,574	35,357	43,953	171,902	*5,373	*54,449	485,699	1,634,619	681,171	1,726,250
\$55,000 under \$60,000	877,818	404,748	7,044	223,142	46,754	169,049	*7,849	*334,111	468,682	1,650,422	845,352	1,788,974
\$60,000 under \$75,000	2,298,306	1,142,731	18,588	86,715	133,074	551,797	26,374	459,878	1,088,086	3,774,627	1,508,836	4,344,374
\$75,000 under \$100,000	1,989,909	1,213,629	20,173	204,393	133,002	762,247	7,141	339,868	850,406	3,321,200	1,116,702	3,775,652
\$100,000 under \$200,000	1,562,627	1,456,152	17,249	215,659	123,589	924,545	12,119	327,918	517,793	3,862,205	608,702	4,007,629
\$200,000 under \$500,000	341,201	1,133,660	5,915	575,154	29,895	314,686	3,625	248,707	126,872	1,487,536	140,422	1,230,998
\$500,000 under \$1,000,000	51,597	852,753	2,065	285,844	2,772	32,490	434	68,025	16,613	489,752	14,294	183,421
\$1,000,000 or more	23,722	3,265,085	1,404	1,603,555	1,058	18,394	37	22,772	7,806	797,100	5,279	157,112
<b>Taxable returns, total.</b>	<b>13,626,105</b>	<b>11,968,196</b>	<b>152,394</b>	<b>3,328,728</b>	<b>786,556</b>	<b>3,805,448</b>	<b>129,276</b>	<b>1,200,750</b>	<b>7,285,978</b>	<b>27,173,543</b>	<b>8,998,755</b>	<b>27,330,481</b>
<b>Nontaxable returns, total.</b>	<b>471,671</b>	<b>310,697</b>	<b>51,503</b>	<b>429,578</b>	<b>27,894</b>	<b>113,525</b>	<b>40,836</b>	<b>1,601,716</b>	<b>505,419</b>	<b>1,590,383</b>	<b>264,531</b>	<b>882,667</b>

Footnotes at end of table



Table 2.1--Returns with Itemized Deductions: Sources of Income, Adjustments, Itemized Deductions by Type, Exemptions, and Tax Items, by Size of Adjusted Gross Income--Continued

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Total itemized deductions--continued										Exemptions			Taxable income	
	Miscellaneous deductions subject to 2% AGI limitation--continued		Gambling loss deduction		Miscellaneous deductions other than gambling			Amount	Number of exemptions	Amount	Number of returns	Amount	Number of returns	Amount	
	Tax preparation fees														
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns								
	(94)	(95)	(96)	(97)	(98)	(99)	(100)	(101)	(102)	(103)					
All returns, total	10,473,350	2,656,043	449,565	2,167,199	277,621	602,572	87,326,273	199,019,700	31,110,162	1,565,929,618					
Under \$5,000	57,512	15,738	3,014	12,152	4	63	264,035	617,925	14,861	14,926					
\$5,000 under \$10,000	183,419	38,734	7,636	23,378	4,647	11,104	902,161	2,116,823	129,287	231,338					
\$10,000 under \$15,000	270,135	58,596	16,934	72,084	3,776	5,093	1,527,813	3,584,535	532,997	1,857,536					
\$15,000 under \$20,000	410,853	71,230	19,161	42,510	23,320	65,106	2,619,105	6,147,593	1,052,860	6,857,953					
\$20,000 under \$25,000	472,656	83,185	20,144	78,882	11,399	15,214	3,239,428	7,603,266	1,447,355	14,017,376					
\$25,000 under \$30,000	573,163	78,223	27,288	80,366	13,531	42,455	4,275,265	10,042,595	1,897,684	25,951,127					
\$30,000 under \$35,000	684,994	129,677	41,787	104,910	18,277	49,731	4,973,362	11,680,851	2,117,310	37,376,572					
\$35,000 under \$40,000	805,049	120,392	28,801	123,005	13,596	18,217	5,874,654	13,798,331	2,361,053	50,664,420					
\$40,000 under \$45,000	787,566	117,286	32,754	97,163	23,790	11,086	6,798,802	15,973,620	2,513,693	63,993,450					
\$45,000 under \$50,000	763,909	136,487	17,738	53,337	25,826	20,943	6,836,138	16,057,662	2,411,544	71,772,233					
\$50,000 under \$55,000	647,214	117,434	17,864	56,798	28,006	36,805	6,378,668	14,984,678	2,218,108	74,884,691					
\$55,000 under \$60,000	595,643	145,350	31,000	169,259	10,017	3,918	6,100,260	14,330,889	2,039,083	77,324,959					
\$60,000 under \$75,000	1,551,468	305,432	71,160	243,799	27,211	31,563	14,671,536	34,465,510	4,782,585	218,009,614					
\$75,000 under \$100,000	1,243,867	322,434	40,227	130,987	32,598	118,209	11,306,592	26,552,182	3,743,206	229,404,374					
\$100,000 under \$200,000	1,071,802	456,217	57,356	413,652	26,391	131,351	8,719,324	19,818,830	2,916,207	291,553,366					
\$200,000 under \$500,000	283,836	264,651	12,739	231,575	11,839	31,987	2,280,996	1,244,353	750,106	182,933,420					
\$500,000 under \$1,000,000	48,174	92,708	2,611	35,796	2,267	19,756	383,607	28	129,949	75,740,388					
\$1,000,000 or more	22,070	101,969	1,350	197,548	1,325	20,432	174,526	28	62,272	143,341,854					
Taxable returns, total	9,651,245	2,501,007	424,992	2,005,713	254,974	522,443	82,644,905	188,039,145	30,866,550	1,565,148,791					
Nontaxable returns, total	822,105	155,036	24,573	161,486	22,648	80,129	4,681,369	10,980,555	243,612	780,827					
	Total tax credits										Alternative minimum tax			Total income tax	
Size of adjusted gross income	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)					
All returns, total	31,118,819	358,034,479	4,303,221	3,642,960	30,878,005	354,391,519	289,341	1,908,690	30,866,816	356,300,209					
Under \$5,000	15,796	5,240	935	115	14,861	5,074	16	479	14,878	5,554					
\$5,000 under \$10,000	134,170	95,291	2,468	122	132,925	95,169	1,182	1,365	132,999	96,534					
\$10,000 under \$15,000	531,702	326,401	43,058	7,943	501,416	318,458	340	13,046	501,756	331,504					
\$15,000 under \$20,000	1,053,693	1,029,678	205,136	80,801	925,565	948,877	517	631	925,824	949,508					
\$20,000 under \$25,000	1,446,232	2,104,646	192,428	56,601	1,404,488	2,048,045	32	344	1,404,508	2,048,368					
\$25,000 under \$30,000	1,886,676	3,919,191	154,853	85,063	1,875,492	3,854,128	111	426	1,875,529	3,854,553					
\$30,000 under \$35,000	2,117,644	5,782,606	184,281	81,346	2,108,812	5,701,260	245	4,896	2,109,138	5,706,156					
\$35,000 under \$40,000	2,361,059	8,096,929	209,426	86,605	2,359,451	8,010,324	800	6,258	2,359,531	8,016,581					
\$40,000 under \$45,000	2,513,693	10,386,209	296,905	118,672	2,512,270	10,267,537	2,777	5,570	2,512,400	10,273,107					
\$45,000 under \$50,000	2,411,872	11,672,321	320,681	117,701	2,408,154	11,554,620	908	1,694	2,408,491	11,556,313					
\$50,000 under \$55,000	2,218,108	12,233,191	297,301	145,840	2,215,666	12,087,351	2,618	4,367	2,216,642	12,091,738					
\$55,000 under \$60,000	2,039,086	13,083,389	268,371	116,467	2,038,498	12,976,922	4,952	6,222	2,038,942	12,983,144					
\$60,000 under \$75,000	4,782,593	39,801,943	745,133	39,408	4,778,536	39,407,858	22,313	43,340	4,779,839	39,451,198					
\$75,000 under \$100,000	3,745,617	47,209,567	602,285	358,721	3,745,428	46,850,846	45,463	102,599	3,747,980	46,953,445					
\$100,000 under \$200,000	2,916,249	70,092,107	501,662	491,496	2,914,589	69,600,611	101,978	379,950	2,915,707	69,680,561					
\$200,000 under \$500,000	750,107	55,018,551	201,244	439,047	749,892	54,579,503	80,590	750,318	750,318	55,209,558					
\$500,000 under \$1,000,000	129,955	26,043,539	47,781	281,217	129,714	25,762,322	15,514	281,753	129,956	26,044,075					
\$1,000,000 or more	62,276	51,123,683	29,273	801,068	62,247	50,322,615	7,085	425,676	62,337	50,748,290					
Taxable returns, total	30,880,993	357,907,911	4,065,395	3,516,362	30,878,005	354,391,519	289,341	1,908,690	30,886,816	356,300,209					
Nontaxable returns, total	237,826	126,568	237,826	126,568	-	-	-	-	-	-					

\* Estimate should be used with caution due to the small number of sample returns on which it is based  
NOTE: Detail may not add to totals because of rounding

**Table 2.2 -- Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Item	All returns		Joint returns of married persons		Separate returns of married persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)
Adjusted gross income less deficit	32,821,464	2,241,086,674	22,580,458	1,779,262,508	822,573	40,632,782
Salaries and wages	28,971,865	1,666,282,174	20,757,580	1,344,303,855	731,319	27,918,548
Taxable interest	27,750,362	71,889,632	19,767,995	48,031,593	561,134	1,764,622
Tax-exempt interest	2,878,614	36,309,415	1,893,662	23,009,406	55,531	852,412
Dividends	12,595,690	54,650,135	9,037,065	35,705,309	204,489	1,230,520
State income tax refunds	15,633,613	10,524,649	11,242,290	8,033,595	368,852	177,084
Alimony received	188,483	2,772,452	15,520	84,033	*4,033	*50,544
Business or profession						
Net income	5,232,889	123,491,868	4,292,964	103,186,440	77,426	1,682,533
Net loss	1,862,754	9,684,474	1,497,890	7,863,347	33,295	165,865
Sales of capital assets						
Net gain in AGI	7,404,717	116,375,937	5,251,845	87,684,149	107,167	3,769,452
Net loss in AGI	2,507,111	5,113,415	1,798,210	3,670,247	27,618	34,582
Sales of property other than capital assets	917,686	-1,241,556	745,443	-887,498	13,190	6,381
Taxable IRA distributions	1,589,461	14,902,888	1,159,739	11,765,693	14,491	164,214
Pensions and annuities in AGI	5,777,119	82,678,670	4,010,117	60,021,605	93,359	1,184,989
Rent and royalty						
Net income	2,889,959	29,321,477	2,168,229	22,750,245	32,783	577,359
Net loss	3,345,646	21,994,598	2,525,987	17,066,175	42,821	261,532
Farm rental income less loss	211,665	1,400,841	142,557	955,806	*2,268	*36,766
Partnership and S corporation net income less loss	3,657,194	97,018,486	2,870,851	81,610,343	54,826	2,234,837
Estate and trust net income less loss	279,485	3,724,383	167,285	2,003,275	7,763	182,974
Farm net income less loss	656,580	-2,758,054	541,835	-2,071,708	14,489	-50,437
Unemployment compensation	2,808,339	9,719,382	2,122,300	7,599,506	58,263	147,553
Social security benefits in AGI	2,718,244	13,508,525	1,812,049	9,840,232	38,800	197,256
Other income less loss	2,660,918	14,261,596	2,013,301	10,979,273	37,423	415,570
Total statutory adjustments	7,745,254	25,290,467	5,948,848	19,637,067	119,512	442,212
Primary IRA payments	1,833,258	2,916,654	1,214,443	1,939,308	17,565	24,339
Secondary IRA payments	1,023,286	1,414,703	1,023,286	1,414,703	-	-
Payments to a Keogh plan	804,149	7,581,732	668,550	6,509,457	6,040	70,376
Deduction for self-employment tax	5,578,592	7,552,018	4,572,592	6,289,010	75,435	91,768
Total itemized deductions	32,821,464	490,403,708	22,580,458	371,838,572	822,573	8,254,515
Itemized deductions limitation	3,312,362	12,755,843	2,858,100	10,875,734	116,122	359,414
Medical and dental expenses deduction	5,489,587	26,509,957	3,401,960	13,193,744	117,143	284,558
Taxes paid deduction	32,263,880	169,850,372	22,395,772	132,888,944	797,832	3,053,432
Interest paid deduction	27,497,691	200,189,793	20,274,526	158,234,693	600,794	3,078,430
Contributions deduction	29,799,001	68,354,293	21,071,892	52,974,379	667,664	1,255,822
Casualty or theft loss deduction	170,112	2,802,466	107,630	2,053,879	*6,709	*99,761
Moving expenses deduction	816,450	3,918,973	591,076	3,091,269	7,682	20,018
Total miscellaneous deductions	8,335,676	31,533,697	5,278,528	20,277,399	239,751	821,909
Taxable income	31,110,162	1,565,929,618	21,661,524	1,247,792,357	788,169	29,853,906
Total tax credits	4,303,221	3,642,960	3,533,290	2,876,065	20,250	104,553
Child care credit	2,933,121	1,227,275	2,606,420	1,069,850	*6,910	*2,511
Credit for the elderly or disabled	*9,428	*2,663	*1,245	*330	-	-
Foreign tax credit	825,493	1,435,652	608,406	1,073,488	11,366	85,419
Earned income credit used to offset income tax before credits	336,980	93,893	154,900	35,273	-	-
Minimum tax credit	51,279	243,006	39,401	198,971	284	5,767
General business credit	178,035	469,284	144,278	380,501	1,864	9,032
Income tax after credits	30,878,005	354,391,519	21,564,161	283,503,873	786,698	7,473,495
Alternative minimum tax	289,341	1,908,690	209,797	1,427,718	14,438	81,641
Total income tax	30,886,816	356,300,209	21,568,211	284,931,591	787,485	7,555,337
Total tax liability	31,410,681	372,157,465	21,928,098	298,095,325	795,526	7,756,691
Total tax payments	31,768,704	390,431,293	22,135,458	308,321,703	784,680	7,862,646
Income tax withheld	29,458,352	276,602,257	20,915,067	219,733,633	732,446	4,740,333
Estimated tax payments	5,662,369	94,481,839	3,882,350	72,845,493	89,123	2,466,399
Overpayment refunded	20,353,941	38,225,095	13,402,528	26,484,081	469,760	616,407
Tax due at time of filing	10,481,201	31,891,763	8,019,000	25,405,170	317,272	820,948

Footnotes at end of table

**Table 2.2 -- Returns with Itemized Deductions: Sources of Income, Adjustments, Deductions, Credits, and Tax Items, by Marital Status--Continued**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Item	Returns of heads of households		Returns of surviving spouses		Returns of single persons	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(7)	(8)	(9)	(10)	(11)	(12)
Adjusted gross income less deficit	2,008,775	86,404,950	13,561	858,293	7,396,097	333,928,141
Salaries and wages	1,871,849	72,145,817	11,777	438,501	5,599,341	221,475,453
Taxable interest	1,371,312	1,557,039	12,437	83,059	6,037,484	20,453,320
Tax-exempt interest	79,122	729,626	527	11,398	849,772	11,706,572
Dividends	456,924	1,121,241	7,950	22,931	2,889,261	16,570,133
State income tax refunds	1,034,169	553,126	4,355	4,170	2,983,948	1,756,674
Alimony received	86,551	1,253,852	-	-	82,330	1,384,023
Business or profession						
Net income	163,827	3,191,370	*204	*67,505	698,468	15,364,020
Net loss	79,686	444,719	*1,297	*7,118	250,586	1,203,425
Sales of capital assets						
Net gain in AGI	238,610	2,672,288	7,407	84,957	1,799,687	22,165,092
Net loss in AGI	89,260	167,365	276	602	591,748	1,240,619
Sales of property other than capital assets	25,650	-81,783	*105	*13,367	133,298	-265,290
Taxable IRA distributions	48,971	453,529	*1,282	*5,440	364,978	2,514,011
Pensions and annuities in AGI	209,238	2,144,553	5,941	99,026	1,458,465	19,228,497
Rent and royalty						
Net income	98,774	835,188	1,396	14,819	588,778	5,143,866
Net loss	143,990	979,508	1,692	17,884	631,156	3,669,499
Farm rental income less loss	7,414	6,350	-	-	59,426	401,919
Partnership and S corporation net income less loss	89,546	2,083,366	775	34,745	641,198	11,055,195
Estate and trust net income less loss	9,630	153,943	*15	*5,740	94,793	1,378,452
Farm net income less loss	14,151	-62,254	*17	*4,678	86,089	-568,977
Unemployment compensation	138,968	400,911	*1,124	*684	487,685	1,570,727
Social security benefits in AGI	43,574	158,049	514	1,230	823,307	3,311,758
Other income less loss	157,943	484,430	2,996	52,847	449,255	2,329,476
Total statutory adjustments	318,606	960,662	2,635	10,478	1,355,653	4,240,047
Primary IRA payments	89,342	141,501	*2,103	*4,207	509,805	807,299
Secondary IRA payments	-	-	-	-	-	-
Payments to a Keogh plan	19,080	175,740	*195	*5,018	110,285	821,140
Deduction for self-employment tax	183,062	198,172	*197	*1,076	747,306	971,992
Total itemized deductions	2,008,775	23,733,852	13,561	208,250	7,396,097	86,368,519
Itemized deductions limitation	61,710	210,122	885	5,174	275,545	1,305,398
Medical and dental expenses deduction	448,307	1,153,625	*2,303	*1,602	1,519,875	11,876,428
Taxes paid deduction	1,978,174	7,020,944	13,561	80,081	7,078,542	26,806,970
Interest paid deduction	1,677,768	10,606,403	12,857	96,807	4,931,745	28,173,461
Contributions deduction	1,871,122	2,695,166	13,554	30,303	6,174,769	11,398,624
Casualty or theft loss deduction	14,336	144,412	-	-	41,437	504,414
Moving expenses deduction	48,973	178,218	-	-	168,719	629,468
Total miscellaneous deductions	706,701	2,145,206	3,525	4,631	2,107,170	8,284,552
Taxable income	1,873,853	52,315,748	13,549	566,581	6,773,066	235,401,026
Total tax credits	503,027	248,330	2,562	2,050	244,093	411,962
Child care credit	309,792	148,699	*2,534	*1,913	*7,465	*4,302
Credit for the elderly or disabled	-	-	-	-	*8,183	*2,333
Foreign tax credit	27,964	19,084	*19	*16	177,738	257,646
Earned income credit used to offset income tax before credits	180,836	58,062	-	-	*1,245	*558
Minimum tax credit	2,624	7,601	-	-	8,970	30,668
General business credit	2,905	8,699	*5	*58	28,983	70,994
Income tax after credits	1,746,773	10,115,422	13,546	125,750	6,766,826	53,172,978
Alternative minimum tax	11,060	41,754	*31	*2,881	54,014	354,497
Total income tax	1,746,822	10,157,176	13,546	128,631	6,770,751	53,527,474
Total tax liability	1,784,654	10,565,699	13,546	131,220	6,888,855	55,608,530
Total tax payments	1,949,023	13,118,543	13,561	129,691	6,885,983	60,998,710
Income tax withheld	1,869,424	10,896,839	13,386	90,421	5,928,029	41,141,032
Estimated tax payments	154,786	1,862,585	1,555	28,447	1,534,555	17,278,915
Overpayment refunded	1,652,370	3,208,540	4,364	13,189	4,824,920	7,902,878
Tax due at time of filing	295,354	790,944	9,125	20,896	1,840,450	4,853,805

\* Estimate should be used with caution due to the small number of sample returns on which it is based

NOTE: Detail may not add to totals because of rounding

**Table 2.3--All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns	Number of exemptions	Number of exemptions for taxpayers	Exemptions for dependents				
				Total				Total income tax
				Number of returns	Number of exemptions	Adjusted gross income less deficit	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>All returns, total</b>	<b>114,601,819</b>	<b>232,920,023</b>	<b>153,640,399</b>	<b>43,416,818</b>	<b>79,279,624</b>	<b>1,803,464,461</b>	<b>29,625,184</b>	<b>227,113,258</b>
Under \$5 000	15 770 585	14 273 887	9 971 864	2 600 375	4 302 023	-12 442 806	4 221	39 923
\$5 000 under \$10 000	14 727 738	22 103 751	15 311 898	4 146 378	6 791 853	32 028 452	54 086	7 700
\$10 000 under \$15 000	13 469 144	24 172 741	16 526 248	4 518 177	7 646 493	56 287 495	373 394	156 630
\$15 000 under \$20 000	11 370 849	22 442 266	15 018 024	4 146 914	7 424 242	72 170 631	1 624 528	912 069
\$20 000 under \$25 000	9 474 601	18 962 030	12 917 838	3 297 802	6 044 192	74 030 923	3 023 723	3 502 064
\$25 000 under \$30 000	7 783 773	17 134 476	11 093 248	3 100 043	6 041 229	84 920 552	3 013 677	5 378 508
\$30 000 under \$35 000	6 653 094	15 142 876	10 035 183	2 748 904	5 107 693	89 205 749	2 715 921	6 676 084
\$35 000 under \$40 000	5 705 247	14 004 275	9 058 987	2 623 686	4 945 288	98 329 206	2 617 162	8 143 405
\$40 000 under \$45 000	5 018 618	13 112 293	8 523 012	2 432 894	4 589 280	103 348 148	2 421 723	8 985 904
\$45 000 under \$50 000	4 053 520	11 064 776	7 035 351	2 112 070	4 029 425	100 182 159	2 106 312	9 292 573
\$50 000 under \$55 000	3 404 789	9 651 279	6 118 572	1 873 839	3 532 707	98 294 009	1 871 698	9 564 032
\$55 000 under \$60 000	2 896 921	8 383 589	5 261 425	1 629 760	3 122 165	93 525 126	1 626 184	9 699 922
\$60 000 under \$75 000	5 946 736	17 793 474	11 051 212	3 467 359	6 742 262	231 355 258	3 457 356	26 697 160
\$75 000 under \$100 000	4 224 878	12 523 143	8 008 861	2 431 732	4 514 282	206 667 201	2 430 487	28 591 238
\$100 000 under \$200 000	3 107 998	9 191 352	5 846 401	1 755 146	3 344 951	230 543 788	1 753 395	40 348 361
\$200 000 under \$500 000	786 038	2 367 796	1 478 828	431 124	888 968	124 339 743	430 766	31 443 671
\$500 000 under \$1 000 000	140 803	411 195	261 869	70 656	149 326	46 746 014	70 612	14 140 511
\$1 000 000 or more	66 485	184 826	121 579	29 958	63 247	73 932 815	29 938	23 533 503
<b>Taxable returns, total</b>	<b>86,435,367</b>	<b>176,005,129</b>	<b>121,632,609</b>	<b>29,625,184</b>	<b>54,372,520</b>	<b>1,676,973,321</b>	<b>29,625,184</b>	<b>227,113,258</b>
<b>Nontaxable returns, total</b>	<b>28,166,452</b>	<b>56,914,894</b>	<b>32,007,790</b>	<b>13,791,634</b>	<b>24,907,104</b>	<b>126,491,141</b>	-	-

Size of adjusted gross income	Exemptions for dependents-- continued									
	Exemptions for children at home					Exemptions for children away from home				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
<b>All returns, total</b>	<b>40,913,995</b>	<b>72,792,261</b>	<b>1,723,260,844</b>	<b>27,746,054</b>	<b>217,360,804</b>	<b>811,092</b>	<b>1,151,127</b>	<b>41,241,587</b>	<b>741,245</b>	<b>6,085,594</b>
Under \$5 000	2 466 425	4 033 185	-11 896 005	4 197	38 134	17 776	28 017	-523 588	*27	*662
\$5 000 under \$10 000	3 865 195	6 202 069	29 806 820	36 407	6 417	25 743	44 320	204 951	*5 920	*326
\$10 000 under \$15 000	4 137 792	6 802 018	51 486 020	173 720	78 114	48 044	86 246	621 304	32 282	15 778
\$15 000 under \$20 000	3 872 143	6 618 379	67 381 185	1 390 442	705 873	45 958	60 050	823 985	36 236	34 507
\$20 000 under \$25 000	3 020 796	5 243 999	67 774 918	2 751 376	3 078 042	71 790	108 749	1 647 750	66 746	126 934
\$25 000 under \$30 000	2 876 248	5 363 072	78 756 329	2 790 004	4 869 875	59 565	76 022	1 661 250	59 443	141 174
\$30 000 under \$35 000	2 570 825	4 611 206	83 470 785	2 537 858	6 130 556	70 199	91 928	2 271 807	70 196	217 132
\$35 000 under \$40 000	2 456 250	4 562 454	92 058 855	2 449 728	7 483 589	73 633	102 311	2 786 420	73 633	321 856
\$40 000 under \$45 000	2 327 056	4 288 168	98 876 689	2 315 895	8 490 254	70 696	84 788	3 013 920	70 367	322 723
\$45 000 under \$50 000	1 992 512	3 773 825	94 537 062	1 986 754	8 607 718	53 224	84 510	2 507 066	53 224	305 522
\$50 000 under \$55 000	1 797 603	3 338 782	94 299 249	1 795 464	9 069 637	50 209	71 754	2 618 666	48 943	320 891
\$55 000 under \$60 000	1 580 071	2 931 843	90 686 276	1 576 496	9 372 471	31 750	46 827	1 819 091	31 750	187 435
\$60 000 under \$75 000	3 381 697	6 473 815	225 623 916	3 371 699	25 955 176	72 352	97 057	4 887 483	72 351	619 256
\$75 000 under \$100 000	2 349 167	4 316 835	199 705 033	2 347 932	27 526 243	63 396	84 103	5 383 918	63 386	834 459
\$100 000 under \$200 000	1 705 884	3 179 914	223 726 190	1 704 150	39 078 508	45 088	65 856	6 204 231	45 086	1 140 821
\$200 000 under \$500 000	416 743	848 084	120 341 307	416 404	30 436 421	9 736	15 560	2 701 788	9 726	685 601
\$500 000 under \$1 000 000	68 615	143 798	45 383 467	68 573	13 733 846	1 253	2 031	851 218	1 249	255 497
\$1 000 000 or more	28 974	60 815	71 242 747	28 956	22 699 930	681	999	1 760 327	680	555 020
<b>Taxable returns, total</b>	<b>27,746,054</b>	<b>49,938,487</b>	<b>1,601,424,135</b>	<b>27,746,054</b>	<b>217,360,804</b>	<b>741,245</b>	<b>1,017,172</b>	<b>40,984,615</b>	<b>741,245</b>	<b>6,085,594</b>
<b>Nontaxable returns, total</b>	<b>13,167,941</b>	<b>22,853,774</b>	<b>121,836,709</b>	-	-	<b>69,848</b>	<b>133,955</b>	<b>256,972</b>	-	-

Footnotes at end of table.

**Table 2.3--All Returns: Exemptions by Type and Number of Exemptions, by Size of Adjusted Gross Income--Continued**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Exemptions for dependents--continued									
	Exemptions for parents					Exemptions for other dependents				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
<b>All returns, total</b>	<b>1,867,007</b>	<b>2,196,887</b>	<b>68,321,572</b>	<b>1,364,852</b>	<b>7,283,673</b>	<b>2,264,367</b>	<b>3,139,349</b>	<b>57,858,857</b>	<b>1,330,926</b>	<b>4,607,135</b>
Under \$5 000	36 273	46 956	426,950	*15	*424	148 639	193,865	68 629	*9	*1 520
\$5 000 under \$10 000	149 642	176 876	1 183,078	*3 404	*249	281 887	368,589	2 223,988	*8,391	*837
\$10 000 under \$15 000	247 814	277 848	3 101 539	97 520	36 419	369 708	480 381	4 656,704	75,645	27 609
\$15 000 under \$20 000	259 308	318 363	4 498,675	129,360	102 735	319 211	427 450	5,584 191	135,310	88 660
\$20 000 under \$25 000	190 447	236 179	4 281 477	160,531	200,308	297 207	455,265	6 732,881	270,858	313,306
\$25 000 under \$30 000	209 249	243 391	5 749 436	204 530	334,439	233 013	358 743	6,338,137	226 049	362,519
\$30 000 under \$35 000	139 779	156 795	4 484 670	138 399	303,588	162 930	245 763	5,282 174	162 915	379 525
\$35 000 under \$40 000	114 671	119 148	4 315 234	114 668	317,145	116 673	161 374	4 342 150	116 672	315 270
\$40 000 under \$45 000	94 014	107 079	3,993,248	91,003	308,110	81,982	109 246	3,470 124	81 981	324 297
\$45 000 under \$50 000	76 639	98 414	3,653,128	76,638	355 935	60,211	72,676	2 837 777	60 211	309 602
\$50 000 under \$55 000	51 933	57 188	2 734 684	51 928	246 771	41,083	64,984	2 155 492	41 082	243 000
\$55 000 under \$60 000	69 777	96 902	3 981,907	69,770	390 993	33,624	46 593	1 927 822	33 624	179 267
\$60 000 under \$75 000	88 467	95 033	5 896 727	88 143	602 116	54 957	76 356	3 691 408	54 952	422 808
\$75 000 under \$100 000	61 315	75 798	5,176 281	61 309	641 448	33 615	37 546	2 775 970	33 614	353 159
\$100 000 under \$200 000	59 049	66 886	7 876,307	59,037	1,343,348	24 597	32 296	3 164 060	24 589	531 532
\$200 000 under \$500 000	15 749	18 700	4 362 538	15 722	1 046 279	3 799	6 624	1 165 506	3 792	307 932
\$500 000 under \$1 000 000	2 082	2 425	1 355,565	2,082	399,620	879	1 072	576,057	879	175 204
\$1 000 000 or more	799	906	2 094 028	798	653,746	354	527	865,768	354	271 089
<b>Taxable returns, total</b>	<b>1,364,852</b>	<b>1,568,718</b>	<b>62,489,755</b>	<b>1,364,852</b>	<b>7,283,673</b>	<b>1,330,926</b>	<b>1,848,143</b>	<b>47,952,255</b>	<b>1,330,926</b>	<b>4,607,135</b>
<b>Nontaxable returns, total</b>	<b>502,155</b>	<b>628,170</b>	<b>5,831,817</b>	-	-	<b>933,440</b>	<b>1,291,206</b>	<b>9,906,602</b>	-	-

\* Estimate should be used with caution because of the small number of returns on which it is based.

NOTE: Detail may not add to totals because of rounding.

**Table 2.4--All Returns: Exemptions by Type and Number of Exemptions, by Marital Status**

(All figures are estimates based on samples. Money amounts are in thousands of dollars.)

Marital status	Number of returns	Number of exemptions	Number of exemptions for taxpayers	Exemptions for dependents				
				Total				
				Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
							Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>All returns, total</b>	<b>114,601,819</b>	<b>232,920,023</b>	<b>153,640,399</b>	<b>43,416,818</b>	<b>79,279,624</b>	<b>1,803,464,461</b>	<b>29,625,184</b>	<b>227,113,258</b>
Joint returns of married persons	48,298,687	150,204,770	96,565,741	27,325,665	53,639,030	1,489,165,086	22,555,920	202,389,879
Separate returns of married persons, total	2,437,311	3,454,569	2,467,734	642,725	986,836	17,837,356	537,998	2,598,402
Spouse filing	2,387,805	3,317,970	2,368,721	624,544	949,249	17,305,748	525,368	2,532,585
Spouse not filing	49,506	136,599	99,012	18,180	37,587	531,608	*12,631	*65,817
Returns of heads of household	15,241,758	38,053,365	15,241,758	14,114,888	22,811,607	264,249,166	5,771,203	17,873,841
Returns of surviving spouses	55,506	140,863	55,506	55,506	85,358	1,330,103	20,391	139,508
Returns of single persons	48,568,557	41,066,455	39,309,660	1,278,034	1,756,795	30,882,750	739,673	4,111,627

Marital status	Exemptions for dependents--continued									
	Exemptions for children at home					Exemptions for children away from home				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
<b>All returns, total</b>	<b>40,913,995</b>	<b>72,792,261</b>	<b>1,723,260,844</b>	<b>27,746,054</b>	<b>217,360,803</b>	<b>811,092</b>	<b>1,151,127</b>	<b>41,241,587</b>	<b>741,245</b>	<b>6,085,594</b>
Joint returns of married persons	26,770,200	51,282,558	1,458,341,820	22,080,114	197,933,880	339,423	466,649	23,676,271	320,338	3,459,013
Separate returns of married persons, total	574,906	851,567	16,097,155	478,890	2,375,076	49,338	89,963	1,437,221	42,655	196,998
Spouse filing	557,961	820,158	15,567,747	466,260	2,309,258	49,338	89,963	1,437,221	42,655	196,998
Spouse not filing	16,945	31,409	529,408	*12,631	*65,817	-	-	-	-	-
Returns of heads of household	12,844,433	19,674,929	235,817,887	4,926,459	15,542,181	52,101	74,408	2,256,199	47,919	300,554
Returns of surviving spouses	55,506	84,186	1,330,103	20,391	139,508	-	-	-	-	-
Returns of single persons	668,950	899,021	11,673,878	240,200	1,370,159	370,230	520,107	13,871,896	330,332	2,129,029

Marital status	Exemptions for dependents--continued									
	Exemptions for parents					Exemptions for other dependents				
	Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax		Number of returns	Number of exemptions	Adjusted gross income less deficit	Total income tax	
				Number of returns	Amount				Number of returns	Amount
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
<b>All returns, total</b>	<b>1,867,007</b>	<b>2,196,887</b>	<b>68,321,572</b>	<b>1,364,852</b>	<b>7,283,673</b>	<b>2,264,367</b>	<b>3,139,349</b>	<b>57,858,857</b>	<b>1,330,926</b>	<b>4,607,135</b>
Joint returns of married persons	840,845	1,014,112	44,502,577	692,633	5,398,441	607,461	875,711	24,153,993	448,092	2,427,337
Separate returns of married persons, total	15,203	15,525	389,212	13,952	49,228	24,839	29,780	445,137	*16,794	*38,781
Spouse filing	15,203	15,525	389,212	13,952	49,228	23,603	23,603	442,937	*16,794	*38,781
Spouse not filing	-	-	-	-	-	*1,235	*6,177	2,200	-	-
Returns of heads of household	924,680	1,063,055	21,500,448	600,550	1,587,871	1,450,099	1,999,214	29,261,205	742,260	1,737,278
Returns of surviving spouses	*48	*48	*2,930	*41	*12	*1,124	*1,124	35,196	*1,124	*2,651
Returns of single persons	86,232	104,148	1,926,405	57,677	248,121	180,845	233,519	3,963,327	122,656	401,088

\* Notate should be used with caution because of the small number of returns on which it is based.

\* TE: Detail may not add to totals because of rounding.

**Table 2.5--Returns with Earned Income Credit, by Size of Adjusted Gross Income**

(All figures are estimates based on samples; money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns	Adjusted gross income less deficit	EIC salaries and wages		Nontaxable earned income		EIC self-employment income	
			Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
<b>Total</b>	<b>15,117,389</b>	<b>176,405,777</b>	<b>14,305,564</b>	<b>159,358,935</b>	<b>780,695</b>	<b>997,027</b>	<b>2,208,876</b>	<b>11,026,222</b>
No adjusted gross income	54 465	2 336 482	34 981	303 168	*2 171	*2 091	40 956	123 649
\$1 under \$1 000	207 987	118 846	190 414	128 107	*6 808	*19 250	21 200	11 621
\$1 000 under \$2 000	403 465	611 294	384 973	610 568	*4 649	*2 108	28 610	19 096
\$2 000 under \$3 000	531 394	1 317 656	515 205	1 252 001	*7 608	*15 683	34 067	47 645
\$3 000 under \$4 000	488 192	1 696 712	459 817	1 526 481	*3 407	*528	51 218	118 339
\$4 000 under \$5 000	595 387	2 700 573	538 605	2 321 844	*4 649	*180	93 916	259 756
\$5 000 under \$6 000	598 147	3 296 905	536 655	2 778 964	*11 457	*20 856	88 265	347 578
\$6 000 under \$7 000	688 456	4 471 516	645 361	3 934 985	*14 861	*44 930	83 185	294 862
\$7 000 under \$8 000	839 347	6 305 206	752 417	5 086 316	*22 935	*10 511	167,152	852 445
\$8 000 under \$9 000	800 016	6 805 194	753 086	5 895 821	29 703	44 833	109 750	551 456
\$9 000 under \$10 000	893 259	8 479 691	836 144	7 359 581	*20,543	*57,004	111 736	641 492
\$10 000 under \$11 000	837 326	8 788 304	793 677	7 705 152	28 615	68 866	117 362	612 320
\$11 000 under \$12 000	841 007	9 684 083	795 131	8 526 422	37 466	47 909	117 223	646 310
\$12 000 under \$13 000	762 232	9 513 853	727 628	8 452 939	45 938	73 500	102 023	527 989
\$13 000 under \$14 000	847 226	11 433 068	808 792	10 152 941	64 813	107 248	125 926	722 389
\$14 000 under \$15 000	722 616	10 462 819	697 310	9 554 173	49,083	54 292	95 931	522 003
\$15 000 under \$16 000	809 386	12 535 411	770 324	11 084 090	52 296	86 162	137 321	890 185
\$16 000 under \$17 000	735 085	12 136 040	702 175	10 833 211	58 510	61 007	127 260	771 102
\$17 000 under \$18 000	693 373	12 151 864	676 021	11 062 530	60 418	103 316	112 835	520 183
\$18 000 under \$19 000	658 001	12 169 808	634 919	10 733 827	59 660	42 135	115 403	848 785
\$19 000 under \$20 000	603 945	11 784 978	579 405	10 733,150	62 387	43 100	93 369	681 032
\$20 000 under \$25 000	1 507 078	32 278 437	1 472 524	29 322 663	132 719	91 518	234 168	1 015,964

Size of adjusted gross income	EIC earned income		Basic earned income credit		EIC health insurance premium		EIC health insurance credit	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
<b>Total</b>	<b>15,117,389</b>	<b>171,455,414</b>	<b>15,117,389</b>	<b>14,313,047</b>	<b>2,954,321</b>	<b>1,853,980</b>	<b>2,953,197</b>	<b>760,952</b>
No adjusted gross income	54 465	428 911	54 465	42,669	16 668	35,793	16 668	3 889
\$1 under \$1 000	207 987	158,978	207 987	29 337	*5 711	*2 117	*5,711	*1 070
\$1 000 under \$2 000	403 465	633 379	403 465	116 987	23 247	9 835	23,247	2 439
\$2 000 under \$3 000	531 394	1,315,329	531 394	246,056	30 470	10 625	30 470	5 198
\$3 000 under \$4 000	488 192	1,645 348	488 192	308,382	36,987	22 788	36,987	7 031
\$4 000 under \$5 000	595 387	2 581 780	595,387	485,759	59 104	29 078	59 104	13 074
\$5 000 under \$6 000	598 147	3 166,228	598,147	588 340	72 690	33 332	72 690	17 936
\$6 000 under \$7 000	688 456	4 292 728	688,456	797 509	55 451	23 018	55 451	16 054
\$7 000 under \$8 000	839 347	5 949 272	839,347	1,109 256	107,796	61 236	107,796	35,766
\$8 000 under \$9 000	800 016	6 492 112	800,016	1 107,869	87,879	46,791	87 879	34 757
\$9 000 under \$10 000	893 259	8 069 198	893 259	1 251,460	147 490	92 654	147 490	54 463
\$10 000 under \$11 000	837 326	8,386 338	837,326	1 183 260	137 614	92 401	137 614	55,348
\$11 000 under \$12 000	841 007	9 220,641	841,007	1,193 891	140 882	89 608	140 882	55,287
\$12 000 under \$13 000	762 232	9 071 593	762 232	1 050 709	146 294	92 434	146 294	56,260
\$13 000 under \$14 000	847 226	10 982 578	847 226	1 060 781	240 482	156 368	240 482	85 072
\$14 000 under \$15 000	722 616	10 130 469	722,616	819,784	193 176	115 174	193 176	66 179
\$15 000 under \$16 000	809 386	12 060 436	809,386	803 269	187 557	138 041	187 557	55 018
\$16 000 under \$17 000	735 085	11 661 425	735 085	628 848	191 597	120 359	191 597	49 715
\$17 000 under \$18 000	693 373	11 686 028	693 373	504 548	210 751	186 991	210 751	47 372
\$18 000 under \$19 000	658 001	11 624 747	658 001	388,749	226 070	140 932	226 070	40 985
\$19 000 under \$20 000	603 945	11 465 732	603 945	276 502	188 095	118 135	188 095	26 252
\$20 000 under \$25 000	1 507 078	30 430,165	1 507,078	319 081	448 312	236 268	447 188	29 786

Footnotes at end of table

**Table 2.5--Returns with Earned Income Credit, by Size of Adjusted Gross Income--Continued**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	EIC young child credit		Total earned income credit		EIC used to offset income tax before credits		Income tax after credits	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)
<b>Total</b>	<b>1,802,541</b>	<b>462,766</b>	<b>15,117,389</b>	<b>15,536,762</b>	<b>6,130,847</b>	<b>2,300,455</b>	<b>2,376,193</b>	<b>1,632,283</b>
No adjusted gross income	3 489	551	54 485	47 109	*38	*3	-	-
\$1 under \$1 000	43 329	1 298	207 987	31 705	-	-	-	-
\$1 000 under \$2 000	77 059	5 832	403 465	125 258	-	-	-	-
\$2 000 under \$3 000	103 229	12 228	531 394	263 483	-	-	-	-
\$3 000 under \$4 000	76 756	13 435	488 192	328 849	-	-	-	-
\$4 000 under \$5 000	107 846	23 384	595 387	522 213	*1 235	*1 186	*1 235	*7 462
\$5 000 under \$6 000	88 022	22 387	598 147	628 664	-	-	-	-
\$6 000 under \$7 000	109 310	35 315	688 456	850 877	*1 235	*58	-	-
\$7 000 under \$8 000	105 389	37 018	839 347	1 182 040	*9 158	*268	-	-
\$8 000 under \$9 000	119 757	45 436	800 016	1 188 062	28 780	1 521	-	-
\$9 000 under \$10 000	96 969	37 339	893 259	1 343 262	*28 468	*5 910	-	-
\$10 000 under \$11 000	92 390	35 065	837 326	1 273 673	258 624	20 575	-	-
\$11 000 under \$12 000	84 632	31 302	841 007	1 280 480	290 899	65 854	*1 245	*105
\$12 000 under \$13 000	82 129	30 800	762 232	1 137 769	304 362	92 470	*1 235	*173
\$13 000 under \$14 000	119 942	38 872	847 226	1 184 725	475 866	148 768	*2 480	*157
\$14 000 under \$15 000	72 103	22 045	722 616	908 008	467 443	191 091	*11	*4
\$15 000 under \$16 000	77 731	19 877	809 366	878 164	589 166	257 701	*19 508	*4 751
\$16 000 under \$17 000	80 048	18 526	735 085	697 090	586 809	311 627	119 461	15 828
\$17 000 under \$18 000	52 537	10 040	693 373	561 960	573 467	332 312	188 083	52 014
\$18 000 under \$19 000	59 489	9 079	658 001	438 813	584 316	309 288	329 929	124 619
\$19 000 under \$20 000	54 941	6 946	603 945	309 700	533 700	245 492	400 764	222 832
\$20 000 under \$25 000	95 444	5 991	1 507 078	354 859	1 397 280	316 333	1 312 241	1 204 339

Size of adjusted gross income	Total income tax		EIC used to offset all other taxes		EIC refundable portion	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(25)	(26)	(27)	(28)	(29)	(30)
<b>Total</b>	<b>2,376,193</b>	<b>1,632,283</b>	<b>1,869,901</b>	<b>1,208,309</b>	<b>12,172,698</b>	<b>12,027,998</b>
No adjusted gross income	-	-	33,499	19,228	46 679	27,879
\$1 under \$1 000	-	-	18 548	1 965	205 629	29,740
\$1 000 under \$2 000	-	-	22 188	7 683	403 046	117,575
\$2 000 under \$3 000	-	-	34 355	11 254	530 238	252 230
\$3 000 under \$4 000	-	-	56 143	22 022	485 212	306 826
\$4 000 under \$5 000	*1 235	*7 462	84 235	46 571	593 789	474 456
\$5 000 under \$6 000	-	-	91 755	56 154	595 667	572 509
\$6 000 under \$7 000	-	-	84 220	53 629	685 579	797 190
\$7 000 under \$8 000	-	-	194 950	133 937	837 144	1 047 836
\$8 000 under \$9 000	-	-	112 215	91 364	786 633	1 095 177
\$9 000 under \$10 000	-	-	107 069	103 254	880 896	1 234 098
\$10 000 under \$11 000	-	-	118 907	104 862	802 542	1 148 235
\$11 000 under \$12 000	*1 245	*105	116 739	99 609	803 334	1 115 018
\$12 000 under \$13 000	*1 235	*173	91 076	80 328	727 967	964 971
\$13 000 under \$14 000	*2 480	*157	116 098	91 651	792 163	944 306
\$14 000 under \$15 000	*11	*4	93 633	66 131	680 153	650 786
\$15 000 under \$16 000	*19 508	*4 751	135 517	81 775	726 994	538 688
\$16 000 under \$17 000	119 461	15 828	113 018	56 936	545 046	328 526
\$17 000 under \$18 000	188 083	52 014	90 941	35 152	444 683	194 495
\$18 000 under \$19 000	329 929	124 619	71 955	26 123	272 272	103 403
\$19 000 under \$20 000	400 764	222 832	41 960	11 717	170 724	52 492
\$20 000 under \$25 000	1,312 241	1 204 339	40 879	6 963	156 309	31 562

\* Estimate should be used with caution due to the small number of sample returns on which it is based

NOTE: Detail may not add to totals because of rounding



Table 3.1--Returns with Modified Taxable Income: Adjusted Gross Income and Tax Items, by Type of Tax Computation, by Size of Adjusted Gross Income

[All figures are estimates based on samples; money amounts are in thousands of dollars]

Type of tax computation by size of adjusted gross income	Number of returns	Adjusted gross income	Taxable income	Modified taxable income	Income tax before credits regular tax computation		Tax generated		Taxes from special computation		Income tax before credits	
					Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Returns with regular tax computation only	88 848 467	3 184 958 441	2 070 580 851	2 070 490 354	88 848 467	392 858 171	88 848 467	392 859 128	52 410	352 099	88 848 467	393 211 227
	3 309 268	8 898 575	1 732 258	1 732 293	3 309 268	260 453	3 309 268	260 457			3 309 268	260 457
	7 183 440	56 109 776	15 618 721	15 618 763	7 183 440	2 343 224	7 183 440	2 343 224			7 183 440	2 343 224
	10 538 406	132 678 237	49 495 965	49 497 396	10 538 406	7 426 626	10 538 406	7 426 622	*935	*3 358	10 538 406	7 429 980
	10 589 709	184 958 947	84 624 002	84 624 284	10 589 709	12 694 206	10 589 709	12 694 200	*1 605	*921	10 589 709	12 695 121
	9 308 509	208 642 744	113 950 803	113 960 360	9 308 509	17 097 875	9 308 509	17 099 139	*7 139	*39 904	9 308 509	17 139 042
	7 671 656	209 816 343	124 411 538	124 417 421	7 671 656	18 792 662	7 671 656	18 792 654	*7 148	*10 413	7 671 656	18 803 067
	12 298 021	427 216 672	272 828 793	272 860 301	12 298 021	43 652 726	12 298 021	43 652 715	*3 200	*12 469	12 298 021	43 665 184
	9 045 011	404 166 539	269 759 357	269 794 252	9 045 011	43 937 300	9 045 011	43 937 300	*12 414	*11 007	9 045 011	43 948 307
	12 118 004	732 927 006	510 857 519	510 946 740	12 118 004	90 385 890	12 118 004	90 385 849	*8 899	*99 594	12 118 004	90 485 443
	4 103 565	349 281 399	254 649 758	254 692 573	4 103 565	52 335 559	4 103 565	52 335 560	4 577		4 103 565	52 379 055
	2 232 809	282 066 722	211 379 432	211 404 313	2 232 809	49 985 796	2 232 809	49 985 733	*4 035	*88 683	2 232 809	50 074 416
	374 024	106 110 516	88 981 991	88 882 313	374 024	27 136 278	374 024	27 136 132	229	1 157	374 024	27 137 289
	55 459	37 000 893	32 477 097	32 378 936	55 459	11 558 888	55 459	11 558 845	*159	*17 634	55 459	11 576 479
	20 585	45 084 073	39 833 616	39 680 409	20 585	15 250 706	20 585	15 250 688	71	23 465	20 585	15 274 163
Returns with Form 8615 tax computation												
Total	251 531	1 574 068	1 359 807	1 359 807	251 531	296 709	251 531	408 132	-	-	251 531	408 132
Under \$5 000	205 047	480 047	362 816	362 816	205 047	52 951	205 047	81 589			205 047	81 589
\$5 000 under \$10 000	25 209	177 536	159 745	159 745	25 209	23 989	25 209	36 826			25 209	36 826
\$10 000 under \$15 000	*8 578	*106 120	*97 489	*97 489	*8 578	*14 628	*8 578	*28 314			*8 578	*28 314
\$15 000 under \$20 000	*4 843	*80 965	*78 059	*78 059	*4 843	*11 708	*4 843	*27 033			*4 843	*27 033
\$20 000 under \$25 000	*1 245	*26 270	*25 523	*25 523	*1 245	*3 833	*1 245	*7 847			*1 245	*7 847
\$25 000 under \$30 000	*2 237	*64 780	*63 437	*63 437	*2 237	*11 329	*2 237	*24 500			*2 237	*24 500
\$30 000 under \$40 000												
\$40 000 under \$50 000	*1 124	*48 411	*47 578	*47 578	*1 124	*10 089	*1 124	*18 584			*1 124	*18 584
\$50 000 under \$75 000												
\$75 000 under \$100 000	*962	*76 514	*66 429	*66 429	*962	*16 290	*962	*24 530			*962	*24 530
\$100 000 under \$200 000	*1 877	*228 973	*215 254	*215 254	*1 877	*59 072	*1 877	*69 087			*1 877	*69 087
\$200 000 under \$500 000	*158	*43 162	*30 515	*30 515	*158	*9 367	*158	*9 060			*158	*9 060
\$500 000 under \$1 000 000	*215	*164 682	*156 009	*156 009	*215	*57 649	*215	*54 351			*215	*54 351
\$1 000 000 or more	*37	*76 607	*66 954	*66 954	*37	*25 804	*37	*26 410			*37	*26 410
Returns with Schedule D tax computation												
Total	1 625 559	445 652 747	381 601 829	381 359 884	1 625 559	122 253 076	1 625 559	115 090 650	3 416	35 443	1 625 559	115 126 092
Under \$5 000												
\$5 000 under \$10 000												
\$10 000 under \$15 000												
\$15 000 under \$20 000												
\$20 000 under \$25 000												
\$25 000 under \$30 000												
\$30 000 under \$40 000												
\$40 000 under \$50 000												
\$50 000 under \$75 000	102 149	6 898 584	6 054 529	6 054 544	102 149	1 423 425	102 149	1 412 379			102 149	1 412 379
\$75 000 under \$100 000	112 097	9 751 672	8 038 961	8 039 123	112 097	1 995 452	112 097	1 969 890			112 097	1 969 890
\$100 000 under \$200 000	869 773	125 266 437	101 814 362	101 823 489	869 773	25 718 876	869 773	25 361 873	*820	*3 678	869 773	25 365 551
\$200 000 under \$500 000	410 837	121 559 933	104 405 709	104 382 174	410 837	32 349 469	410 837	31 068 931	1 805	10 601	410 837	31 099 532
\$500 000 under \$1 000 000	84 960	57 070 206	50 281 928	50 236 684	84 960	17 950 885	84 960	16 812 283	371	11 324	84 960	16 823 607
\$1 000 000 or more	45 743	125 105 905	111 006 341	110 823 890	45 743	42 814 989	45 743	38 445 294	420	9 640	45 743	38 455 934

Footnotes at end of table

**Table 3.1--Returns with Modified Taxable Income: Adjusted Gross Income and Tax Items, by Type of Tax Computation, by Size of Adjusted Gross Income--Continued**

\* Figures are estimates based on samples; money amounts are in thousands of dollars.

Type of tax computation by size of adjusted gross income	Total tax credits			Income tax after credits			Alternative minimum tax			Total income tax		
	Number of returns	Amount	(12)	Number of returns	Amount	(16)	Number of returns	Amount	(18)	Number of returns	Amount	(20)
Returns with regular tax computation only												
Total	12,778,868	6,747,382	14	84,518,837	386,463,845		200,444	767,569		84,523,642	387,231,414	
Under \$5,000	22,580	1,298		3,303,519	259,159		731			3,303,519	359,880	
\$5,000 under \$10,000	158,934	18,016		7,064,139	2,325,208		332			7,064,139	2,325,539	
\$10,000 under \$15,000	2,189,350	674,536		8,472,771	6,755,904		2,497			8,472,771	6,755,904	
\$15,000 under \$20,000	3,104,768	1,111,217		9,662,305	10,983,904		3,400			9,662,305	10,984,453	
\$20,000 under \$25,000	1,829,493	659,179		9,148,616	16,479,863		1,265			9,148,616	16,482,835	
\$25,000 under \$30,000	607,800	279,820		7,655,641	18,523,247		2,275			7,655,641	18,523,810	
\$30,000 under \$35,000	1,078,932	420,889		12,284,459	43,244,295		2,230			12,284,459	43,251,045	
\$35,000 under \$40,000	1,041,730	479,684		9,033,839	43,468,622		5,675			9,033,839	43,472,341	
\$40,000 under \$45,000	1,876,814	868,719		12,109,309	89,586,724		32,475			12,109,309	89,586,724	
\$45,000 under \$50,000	631,154	380,753		4,103,046	51,988,302		43,081			4,103,046	52,087,122	
\$50,000 under \$55,000	332,375	361,784		2,231,619	48,712,622		80,475			2,231,619	49,995,109	
\$55,000 under \$60,000	81,712	330,130		373,773	26,807,159		25,414			373,773	27,023,549	
\$60,000 under \$65,000	16,267	201,657		55,226	11,374,822		2,041			55,226	11,426,067	
\$65,000 under \$70,000	7,750	329,688		20,575	14,944,474		548			20,575	14,996,263	
\$70,000 or more												
Returns with Form 8615 tax computation												
Total	28,906	6,130		251,531	402,002		17,463	3,970		251,531	405,972	
Under \$5,000	20,832	588		205,047	80,991		12,313	506		205,047	81,498	
\$5,000 under \$10,000	*2,215	*106		25,208	36,719		*4,843	*3,032		25,208	39,751	
\$10,000 under \$15,000	*2,353	*70		*8,578	*28,245		-	-		*8,578	*28,245	
\$15,000 under \$20,000	*1,108	*11		*4,843	*27,022		-	-		*4,843	*27,022	
\$20,000 under \$25,000	-	-		*1,245	*7,847		-	-		*1,245	*7,847	
\$25,000 under \$30,000	*992	*13		*2,237	*24,467		-	-		*2,237	*24,467	
\$30,000 under \$35,000	-	-		-	-		-	-		-	-	
\$35,000 under \$40,000	-	-		*1,124	*18,584		-	-		*1,124	*18,584	
\$40,000 under \$45,000	-	-		-	-		-	-		-	-	
\$45,000 under \$50,000	*962	*4,418		*962	*20,112		-	-		*962	*20,112	
\$50,000 under \$55,000	*327	*92		*1,877	*68,995		*327	*432		*1,877	*69,427	
\$55,000 under \$60,000	-	-		*158	*9,060		-	-		*158	*9,060	
\$60,000 under \$65,000	*88	*796		*215	*53,555		-	-		*215	*53,555	
\$65,000 under \$70,000	*30	*26		*37	*26,384		-	-		*37	*26,384	
\$70,000 or more												
Returns with Schedule D tax computation												
Total	408,146	1,403,710		1,624,612	113,722,382		106,752	1,124,927		1,625,171	114,847,309	
Under \$5,000	-	-		-	-		-	-		-	-	
\$5,000 under \$10,000	-	-		-	-		-	-		-	-	
\$10,000 under \$15,000	-	-		-	-		-	-		-	-	
\$15,000 under \$20,000	-	-		-	-		-	-		-	-	
\$20,000 under \$25,000	-	-		-	-		-	-		-	-	
\$25,000 under \$30,000	-	-		-	-		-	-		-	-	
\$30,000 under \$35,000	-	-		-	-		-	-		-	-	
\$35,000 under \$40,000	-	-		-	-		-	-		-	-	
\$40,000 under \$45,000	-	-		-	-		-	-		-	-	
\$45,000 under \$50,000	9,483	8,478		102,109	1,403,901		*41			102,149	1,403,942	
\$50,000 under \$55,000	12,757	18,374		112,097	1,951,516		*1,485	*3,536		112,097	1,955,052	
\$55,000 under \$60,000	199,566	271,444		868,946	25,084,107		23,631	86,869		869,435	25,181,085	
\$60,000 under \$65,000	128,816	294,456		410,804	30,805,075		58,992	435,840		410,806	31,240,915	
\$65,000 under \$70,000	84,509	197,433		16,626,173	16,626,173		15,519	233,523		16,859,696	16,859,696	
\$70,000 or more	23,003	613,524		45,712	37,841,610		7,065	364,999		45,737	38,206,609	

\* Estimate should be used with caution due to the small number of sample returns on which it is based.

NOTE: Detail may not add to totals because of rounding.

Table 3.2--Returns with Total Income Tax: Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income  
(All figures are estimates based on samples; money amounts are in thousands of dollars)

Size of adjusted gross income	Total income tax as a percentage of adjusted gross income									
	Total			Under 5 percent			5 under 7 percent			Total income tax
	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
All returns										
Total	86,435,367	3,563,975,607	502,787,806	14,918,785	210,849,370	6,137,626	10,343,763	222,254,438		13,589,210
Under \$5,000	3,524,075	5,513,880	427,507	2,568,077	7,485,631	129,525	291,076	417,106		24,480
\$5,000 under \$10,000	7,096,914	55,348,012	2,424,379	4,629,748	35,229,868	1,010,167	1,678,061	13,769,770		778,484
\$10,000 under \$15,000	8,482,851	106,343,511	6,841,803	1,988,343	25,636,218	580,841	2,167,749	24,229,539		1,535,286
\$15,000 under \$20,000	8,668,660	152,445,756	11,012,690	2,390,964	41,819,153	1,199,579	1,199,356	21,880,666		1,291,232
\$20,000 under \$25,000	9,149,885	205,282,433	16,490,967	1,573,528	34,749,730	1,053,268	1,746,183	38,867,576		2,391,665
\$25,000 under \$30,000	7,658,908	209,448,325	18,548,861	761,953	20,620,836	685,554	1,155,493	31,638,639		1,929,518
\$30,000 under \$40,000	12,285,208	426,792,262	43,255,580	574,988	19,812,008	666,317	1,092,319	37,492,520		2,312,754
\$40,000 under \$50,000	9,036,752	403,802,302	43,495,959	213,299	9,387,667	319,068	570,691	25,135,281		1,547,647
\$50,000 under \$75,000	12,215,142	739,533,722	91,053,007	148,930	8,827,407	296,580	384,466	22,759,344		1,404,119
\$75,000 under \$100,000	4,221,065	359,522,515	54,080,534	22,942	2,003,037	45,418	42,494	3,510,835		219,481
\$100,000 under \$200,000	3,103,603	407,472,428	75,285,238	20,657	2,613,213	79,064	14,187	1,760,927		105,486
\$200,000 or more	992,304	492,470,460	139,871,281	5,366	2,664,601	72,225	1,888	792,236		49,058
Joint returns										
Total	40,742,883	2,459,273,066	361,354,878	5,182,822	118,236,873	3,551,562	4,740,387	147,775,594		9,048,574
Under \$5,000	15,411	12,420,113	62,850				*3,404	*3,121		*160
\$5,000 under \$10,000	*5,041	*41,995	*58,624	*327	*2,999	*36	*116	*664		*37
\$10,000 under \$15,000	1,292,743	17,246,420	377,552	1,291,239	17,229,691	322,021	826,269	15,358,473		897,252
\$15,000 under \$20,000	2,284,306	40,420,832	1,698,925	1,457,535	25,053,151	800,496	1,141,129	25,457,852		1,590,377
\$20,000 under \$25,000	3,215,477	72,369,015	4,098,172	1,052,721	23,362,331	687,374	869,379	23,932,998		1,449,385
\$25,000 under \$30,000	3,228,634	88,618,116	6,093,927	585,985	15,897,966	535,664	962,114	33,081,257		2,041,177
\$30,000 under \$40,000	6,684,554	233,997,039	19,552,721	442,508	15,228,871	514,761	523,710	23,067,839		1,423,892
\$40,000 under \$50,000	6,470,334	290,036,993	27,223,890	187,768	8,273,310	285,276	360,106	21,320,836		1,311,539
\$50,000 under \$75,000	10,156,745	617,280,872	71,256,610	123,518	7,301,122	251,161	40,543	3,353,888		211,254
\$75,000 under \$100,000	3,780,981	322,085,504	47,197,268	18,020	1,568,416	31,985	12,222	1,537,411		92,207
\$100,000 under \$200,000	2,739,535	359,840,162	85,016,226	18,971	2,372,187	71,216		661,255		41,294
\$200,000 or more	869,123	419,776,262	118,718,112	4,229	1,946,830	51,572				
Single returns										
Total	36,952,288	928,908,605	109,912,142	7,716,991	54,016,273	1,486,877	4,370,958	46,987,053		2,871,840
Under \$5,000	3,505,052	8,567,956	356,832	2,584,673	7,478,384	129,198	287,672	413,865		24,320
\$5,000 under \$10,000	6,816,152	53,031,269	2,266,035	4,460,364	33,879,638	973,068	1,598,040	13,044,735		734,767
\$10,000 under \$15,000	6,532,475	80,868,026	5,991,501	403,512	4,728,288	149,456	2,066,416	23,215,728		1,474,093
\$15,000 under \$20,000	4,909,984	85,685,059	8,041,377	109,152	1,849,523	52,276	157,522	2,725,937		168,960
\$20,000 under \$25,000	4,037,184	90,364,502	9,457,494	62,852	1,400,837	45,061	92,253	2,043,201		127,067
\$25,000 under \$30,000	3,138,561	85,627,756	9,547,823	20,753	565,274	17,481	67,059	1,812,860		114,539
\$30,000 under \$40,000	4,030,487	138,693,022	18,377,164	37,702	1,335,175	40,602	40,979	1,378,022		84,536
\$40,000 under \$50,000	1,790,399	79,310,246	12,156,977	14,211	630,616	19,058	20,935	951,794		57,914
\$50,000 under \$75,000	1,479,823	88,646,279	15,081,287	16,691	1,018,388	27,550	15,992	930,848		58,898
\$75,000 under \$100,000	340,979	29,087,315	5,432,478	4,553	401,849	12,896	**1,951	*156,847		*8,227
\$100,000 under \$200,000	276,661	35,959,047	7,839,231	1,666	238,364	7,759	**1,878	*213,089		*12,880
\$200,000 or more	94,532	53,068,129	15,383,944	833	489,937	14,472	262	99,908		5,840

Footnotes at end of table

**Table 3.2--Returns with Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income**

--Continued

All figures are estimates based on samples; money amounts are in thousands of dollars.

Total income tax as a percentage of adjusted gross income--continued											
7 under 10 percent			10 under 12 percent			12 under 15 percent			Total income tax		
Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax			
(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)			
All returns											
Total											
Under \$5,000	24,678,833	738,295,849	64,120,815	15,414,146	602,494,419	55,792,525	9,521,036	531,809,140	71,723,255		
\$5,000 under \$10,000	259,877	428,183	36,084	146,184	322,353	35,517	134,017	450,397	57,411		
\$10,000 under \$15,000	672,296	5,494,978	456,172	30,047	206,019	22,607	60,267	457,457	61,922		
\$15,000 under \$20,000	4,071,852	53,300,732	4,299,607	214,094	2,695,232	287,877	27,302	320,249	43,660		
\$20,000 under \$25,000	3,586,931	60,504,776	5,590,540	1,470,168	27,873,864	2,867,630	16,342	285,268	36,110		
\$25,000 under \$30,000	2,198,859	50,199,076	4,104,608	3,583,855	80,376,998	8,755,728	39,048	903,790	118,618		
\$30,000 under \$40,000	2,855,759	78,428,869	6,725,189	2,291,069	61,599,044	7,017,250	584,260	16,908,572	2,128,603		
\$40,000 under \$50,000	5,038,501	174,165,381	15,213,681	2,257,638	80,398,244	8,528,770	2,296,918	76,785,524	10,485,504		
\$50,000 under \$75,000	3,071,523	137,383,678	12,081,678	3,198,377	143,203,002	15,583,446	694,615	31,344,001	4,174,796		
\$75,000 under \$100,000	2,689,409	156,356,362	13,707,687	2,747,085	162,780,698	17,897,590	3,941,191	242,302,930	32,418,993		
\$100,000 under \$200,000	193,660	15,996,354	1,393,173	401,227	33,166,583	3,678,625	1,346,185	113,807,616	15,511,829		
\$200,000 or more	35,747	4,342,014	387,891	70,573	8,441,275	954,752	372,775	44,274,529	6,145,796		
	4,419	1,896,468	144,516	3,827	1,471,089	162,730	8,117	3,968,808	540,015		
Joint returns											
Total	12,407,209	508,010,694	44,026,477	7,204,077	371,063,532	40,397,539	5,310,991	379,658,993	51,179,636		
Under \$5,000	*962	*897	*72	-	-	-	*3,404	*10,522	*1,270		
\$5,000 under \$10,000	-	-	-	-	-	-	-	-	-		
\$10,000 under \$15,000	-	-	-	-	-	-	-	-	-		
\$15,000 under \$20,000	-	-	-	-	-	-	-	-	-		
\$20,000 under \$25,000	*413	*7,469	*542	-	-	-	*41	*813	*103		
\$25,000 under \$30,000	1,018,209	23,480,153	1,804,479	-	-	-	*3	*85	*9		
\$30,000 under \$40,000	1,768,145	48,648,082	4,088,278	*154	*4,277	*476	*4,652	*125,605	*17,488		
\$40,000 under \$50,000	3,995,950	138,743,027	12,088,231	1,282,325	46,891,540	4,889,595	*40	*1,407	*176		
\$50,000 under \$75,000	2,813,143	126,052,418	11,055,145	2,862,676	128,550,941	13,958,449	81,489	4,019,892	488,797		
\$75,000 under \$100,000	2,592,687	150,887,162	13,230,594	2,603,461	154,521,663	16,973,747	3,555,823	220,112,164	29,389,320		
\$100,000 under \$200,000	181,702	14,947,582	1,298,023	383,438	31,712,771	3,515,853	1,297,315	109,608,974	14,932,162		
\$200,000 or more	32,008	3,635,376	341,035	68,571	8,126,494	920,564	361,576	42,823,149	5,949,522		
	3,990	1,398,528	120,077	3,452	1,255,847	138,855	6,648	2,956,603	400,760		
Single returns											
Total	9,344,000	151,211,357	13,199,978	7,963,711	189,352,787	20,812,024	3,560,992	123,529,117	16,708,965		
Under \$5,000	258,916	427,266	36,022	146,184	322,353	35,517	130,613	439,675	56,141		
\$5,000 under \$10,000	650,524	5,337,560	442,318	25,408	163,115	17,926	60,267	457,457	61,922		
\$10,000 under \$15,000	3,804,158	49,951,692	4,022,577	201,250	2,535,002	269,029	26,087	303,329	41,561		
\$15,000 under \$20,000	3,235,497	54,912,460	5,104,709	1,360,074	25,887,630	2,859,258	*12,897	*228,544	*29,152		
\$20,000 under \$25,000	488,779	10,889,753	973,767	3,375,294	75,624,113	8,232,861	*13,024	*290,246	*40,052		
\$25,000 under \$30,000	370,610	10,136,386	901,746	2,197,787	59,014,772	6,745,658	477,754	13,965,921	1,732,159		
\$30,000 under \$40,000	368,843	13,158,958	1,155,979	454,578	15,415,089	1,696,986	2,187,032	72,910,037	9,966,893		
\$40,000 under \$50,000	73,358	3,227,412	285,008	127,185	5,505,644	613,049	392,953	17,300,253	2,366,662		
\$50,000 under \$75,000	30,875	1,775,560	153,618	64,108	3,731,751	411,154	216,966	12,777,383	1,749,422		
\$75,000 under \$100,000	10,101	869,791	79,053	10,912	911,616	103,611	33,000	2,886,345	398,348		
\$100,000 under \$200,000	1,983	285,919	25,743	*809	*137,676	*14,865	9,141	1,170,154	156,365		
\$200,000 or more	348	239,012	19,437	122	114,026	12,308	1,278	799,572	110,267		

Footnotes at end of table

**Table 3.2--Returns with Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income**  
**--Continued**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Total income tax as a percentage of adjusted gross income--continued									
	15 under 17 percent			17 under 25 percent			25 under 30 percent			Total income tax
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	
All returns	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	Number of returns	Adjusted gross income less deficit	Total income tax	
	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	
<b>Total</b>	<b>4,655,332</b>	<b>319,336,275</b>	<b>50,973,703</b>	<b>5,151,295</b>	<b>559,028,001</b>	<b>111,861,620</b>	<b>503,770</b>	<b>189,577,251</b>	<b>51,966,849</b>	
Under \$5,000	24,939	58,640	9,061	60,892	193,103	40,058	*11,788	*47,276	*13,367	
\$5,000 under \$10,000	*3,783	*20,229	*3,223	*13,089	*90,840	*21,253	*8,384	*69,066	*19,357	
\$10,000 under \$15,000	*1,245	*12,498	*1,970	*2,484	*27,839	*6,494	*6,088	*78,321	*21,103	
\$15,000 under \$20,000	.	.	.	.	.	.	*1,286	*22,123	*5,832	
\$20,000 under \$25,000	*1,248	*29,374	*4,425	*1,245	*30,515	*7,610	*1,245	*26,270	*7,847	
\$25,000 under \$30,000	*5,453	*150,549	*23,804	*2,364	*67,847	*11,758	*260	*7,493	*1,943	
\$30,000 under \$40,000	991,477	36,879,529	5,805,663	32,191	1,223,153	223,665	*7	*210	*54	
\$40,000 under \$50,000	607,410	26,494,695	4,277,143	679,575	30,789,001	5,509,169	.	.	.	
\$50,000 under \$75,000	1,323,151	86,025,278	13,650,747	976,470	60,165,854	11,517,403	*174	*11,351	*3,033	
\$75,000 under \$100,000	1,104,876	94,685,562	15,126,442	1,104,520	95,903,157	17,949,289	3,269	278,855	*3,663	
\$100,000 under \$200,000	578,388	70,211,087	11,288,888	1,529,556	262,796,394	52,705,124	74,637	12,056,703	3,173,357	
\$200,000 or more	13,352	4,768,855	772,337	349,069	106,730,300	23,869,799	396,633	176,979,582	48,647,262	
<b>Joint returns</b>	<b>2,488,659</b>	<b>221,054,863</b>	<b>35,302,000</b>	<b>2,849,345</b>	<b>399,285,325</b>	<b>80,338,900</b>	<b>368,843</b>	<b>154,851,795</b>	<b>42,450,516</b>	
Under \$5,000	.	.	.	*3,404	*11,002	*2,145	.	.	.	
\$5,000 under \$10,000	.	.	.	.	.	.	*3,404	*28,696	*7,659	
\$10,000 under \$15,000	.	.	.	*4	*55	*10	.	.	.	
\$15,000 under \$20,000	.	.	.	.	.	.	*41	*811	*232	
\$20,000 under \$25,000	*4	.	.	.	.	.	.	.	.	
\$25,000 under \$30,000	.	*103	*16	.	.	.	.	.	*1,885	
\$30,000 under \$40,000	.	.	.	*11	*308	*64	*252	*7,267	*54	
\$40,000 under \$50,000	*1,459	*69,031	*11,281	*481	*18,516	*3,381	*7	*210	.	
\$50,000 under \$75,000	857,107	58,476,989	9,238,710	*59	*2,503	*598	*174	*11,351	*3,033	
\$75,000 under \$100,000	1,099,066	91,668,012	14,645,940	62,180	4,524,320	783,349	993	84,487	22,614	
\$100,000 under \$200,000	548,820	66,802,878	10,751,196	788,020	68,951,645	12,457,655	20,730	3,904,436	1,004,073	
\$200,000 or more	12,203	4,037,851	654,856	1,672,125	229,873,658	45,624,191	343,243	150,814,536	41,410,966	
<b>Single returns</b>	<b>1,864,783</b>	<b>82,047,044</b>	<b>13,087,021</b>	<b>1,978,192</b>	<b>133,001,802</b>	<b>26,435,758</b>	<b>107,182</b>	<b>25,675,721</b>	<b>7,037,982</b>	
Under \$5,000	24,939	58,640	9,061	57,288	182,101	37,913	*11,788	*47,276	*13,367	
\$5,000 under \$10,000	*3,404	*17,374	*2,781	*13,089	*90,840	*21,253	*4,980	*40,370	*11,698	
\$10,000 under \$15,000	*1,245	*12,498	*1,970	*2,480	*27,784	*6,484	*6,088	*78,321	*21,103	
\$15,000 under \$20,000	.	.	.	.	.	.	*1,245	*21,311	*5,600	
\$20,000 under \$25,000	*1,245	*29,309	*4,415	*1,245	*30,515	*7,610	*1,245	*26,270	*7,847	
\$25,000 under \$30,000	.	.	.	*2,353	*67,538	*11,864	*8	*226	*56	
\$30,000 under \$40,000	920,982	34,484,064	5,426,369	*330	*10,529	*1,967	.	.	.	
\$40,000 under \$50,000	557,647	24,252,063	3,922,774	602,962	27,393,914	4,873,877	.	.	.	
\$50,000 under \$75,000	309,720	18,355,269	2,944,319	822,894	49,867,816	9,634,631	.	.	.	
\$75,000 under \$100,000	26,515	2,216,840	351,820	252,643	21,540,679	4,450,201	*1,296	*102,459	*27,489	
\$100,000 under \$200,000	18,068	2,020,438	326,759	202,339	26,640,570	5,582,617	39,069	5,685,932	*569,767	
\$200,000 or more	1,017	600,488	96,754	20,539	8,148,515	1,807,512	41,464	19,373,555	5,360,691	

Footnotes at end of table

**Table 3.2--Returns with Total Income Tax as a Percentage of Adjusted Gross Income, by Size of Adjusted Gross Income**  
**--Continued**

All figures are estimates based on samples--money amounts are in thousands of dollars

Size of adjusted gross income	Total income tax as a percentage of adjusted gross income--continued					
	30 under 50 percent			50 under 100 percent		
	(28)	(29)	(30)	(31)	(32)	(33)
	Number of returns	Adjusted gross income less deficit	Total income tax*	Number of returns	Adjusted gross income less deficit	Total income tax
<b>All returns</b>						
<b>Total</b>	<b>233,531</b>	<b>194,368,812</b>	<b>65,600,370</b>	<b>4,508</b>	<b>773,649</b>	<b>514,558</b>
Under \$5,000				8	17	14
\$5,000 under \$10,000	39	328	139			
\$10,000 under \$15,000	2,228	26,672	9,573			
\$15,000 under \$20,000	3,607	59,819	21,482	110	139	97
\$20,000 under \$25,000	3,421	68,755	25,003	11	247	22
\$25,000 under \$30,000	2,293	66,363	25,154			
\$30,000 under \$40,000	1,127	34,108	15,257			
\$40,000 under \$50,000	1,152	49,630	18,997			
\$50,000 under \$75,000	4,088	293,807	118,683	120	5,351	4,015
\$75,000 under \$100,000	918	83,892	30,097	23	1,589	1,112
\$100,000 under \$200,000	5,911	820,907	284,031	970	86,273	51,357
\$200,000 or more	208,747	192,864,733	65,250,955	1,096	141,505	114,879
				1,035	508,524	322,121
<b>Joint returns</b>						
<b>Total</b>	<b>180,746</b>	<b>161,066,360</b>	<b>54,390,969</b>	<b>2,767</b>	<b>665,848</b>	<b>447,155</b>
Under \$5,000				8	17	14
\$5,000 under \$10,000	39	326	139			
\$10,000 under \$15,000	49	548	184	3	36	27
\$15,000 under \$20,000	3	46	15	3	84	53
\$20,000 under \$25,000	3,412	68,550	25,922			
\$25,000 under \$30,000	56	1,593	666			
\$30,000 under \$40,000	1,127	34,108	15,257			
\$40,000 under \$50,000	25	1,081	361	4	180	91
\$50,000 under \$75,000	1,518	104,982	37,259	17	1,180	841
\$75,000 under \$100,000	918	83,892	30,097	963	65,774	51,001
\$100,000 under \$200,000	3,710	451,343	162,412	769	102,110	92,436
\$200,000 or more	169,890	160,320,102	54,118,656	1,000	476,468	302,682
<b>Single returns</b>						
<b>Total</b>	<b>40,766</b>	<b>23,765,022</b>	<b>8,140,851</b>	<b>1,508</b>	<b>90,238</b>	<b>56,399</b>
Under \$5,000						
\$5,000 under \$10,000						
\$10,000 under \$15,000	1,245	15,302	5,172	6	83	55
\$15,000 under \$20,000	3,568	59,654	21,422			
\$20,000 under \$25,000				1,245	30,188	20,824
\$25,000 under \$30,000	2,237	64,780	24,487			
\$30,000 under \$40,000						
\$40,000 under \$50,000	1,127	48,549	18,636			
\$50,000 under \$75,000	2,570	188,825	81,424	6	409	271
\$75,000 under \$100,000				6	500	356
\$100,000 under \$200,000	1,339	219,330	72,483	327	39,395	22,444
\$200,000 or more	28,650	23,168,583	7,917,227	118	119,662	12,348

\* Estimate should be used with caution due to the small number of sample returns on which it is based

\*\* Data combined to avoid disclosure of information for specific taxpayers

NOTE: Detail may not add to totals because of rounding

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income  
(All returns are estimates based on samples; money amounts are in thousands of dollars)

Size of adjusted gross income	All returns	Total tax liability		Total				Child care credit		Credit for the elderly or disabled		Earned income credit used to offset income tax before credits	
		Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)		
All returns, total	114,601,819	88,724,446	526,818,862	13,221,602	8,158,947	6,090,070	2,559,319	223,053	49,019	6,130,847	2,300,455		
No adjusted gross income	920,431	132,095	277,323	282	136	**39	*3	*4	*2	*38	**3		
\$1 under \$5,000	14,850,154	4,241,276	680,807	45,590	3,247	**170	*200	59,264	9,444	*1,235	**186		
\$5,000 under \$10,000	14,727,738	7,651,035	3,249,520	161,684	18,272			67,641		67,641	7,756		
\$10,000 under \$15,000	13,468,141	8,853,081	7,876,109	2,191,702	674,806	388,080	118,966	64,459	24,584	1,797,194	518,757		
\$15,000 under \$20,000	11,370,849	9,023,809	12,405,719	3,105,990	1,711,299	543,600	223,068	59,044	12,354	2,867,459	4,456,420		
\$20,000 under \$25,000	9,474,601	9,228,135	17,676,807	1,829,493	859,179	617,131	303,056	**10,253	**533	1,367,280	316,333		
\$25,000 under \$30,000	7,783,773	7,899,118	19,885,667	609,784	279,842	538,851	244,801						
\$30,000 under \$40,000	12,358,341	12,306,038	45,828,725	1,078,932	420,869	941,189	347,468						
\$40,000 under \$50,000	9,042,138	9,042,998	45,731,817	1,041,730	479,684	882,525	352,436						
\$50,000 under \$75,000	12,248,446	12,227,229	95,482,245	1,686,110	907,198	1,417,849	640,929						
\$75,000 under \$100,000	4,224,878	4,222,653	56,658,151	644,874	403,545	471,417	202,532						
\$100,000 under \$200,000	3,107,998	3,104,393	79,230,350	532,289	633,331	240,627	98,983						
\$200,000 under \$500,000	786,038	785,444	59,680,089	210,529	624,587	43,926	23,683						
\$500,000 under \$1,000,000	140,803	140,708	28,684,555	50,867	399,686	4,536	2,472						
\$1,000,000 or more	66,485	66,436	53,371,284	30,786	943,246	1,131	715						
Taxable returns, total	86,435,367	86,435,367	524,716,795	8,892,942	6,287,484	5,206,652	2,203,387	138,873	30,990	2,376,193	944,192		
No adjusted gross income	5,007	5,007	73,995	*7	(2)	-	-						
\$1 under \$5,000	3,519,067	3,519,067	380,841	38,908	1,993					*1,235	*1,166		
\$5,000 under \$10,000	7,096,914	7,096,914	2,852,434	41,248	2,178			*9,970	*889	-	-		
\$10,000 under \$15,000	8,482,851	8,482,851	7,551,149	126,067	28,445			73,382	19,349	*4,972	*2,063		
\$15,000 under \$20,000	8,668,680	8,668,680	11,923,838	1,178,471	711,802	149,780	51,674	45,309	7,823	1,057,745	644,722		
\$20,000 under \$25,000	9,149,885	9,149,885	17,719,702	1,689,601	567,118	537,951	247,432	*10,212	*2,829	1,312,241	296,224		
\$25,000 under \$30,000	7,658,908	7,658,908	19,797,135	593,769	266,586	528,493	238,962						
\$30,000 under \$40,000	12,285,206	12,285,208	45,749,670	1,035,372	397,761	935,935	345,379						
\$40,000 under \$50,000	9,036,752	9,036,752	45,712,817	1,031,881	457,258	878,846	350,919						
\$50,000 under \$75,000	12,215,142	12,215,142	95,447,712	1,680,327	896,310	1,414,343	640,854						
\$75,000 under \$100,000	4,221,065	4,221,065	56,648,729	644,354	396,212	471,417	202,532						
\$100,000 under \$200,000	3,103,603	3,103,603	79,224,571	530,940	607,800	240,296	98,735						
\$200,000 under \$500,000	785,206	785,206	59,678,688	210,388	618,334	43,926	23,683						
\$500,000 under \$1,000,000	140,672	140,672	28,583,873	50,839	396,419	4,536	2,472						
\$1,000,000 or more	66,426	66,426	53,371,341	30,770	937,269	1,131	715						
Nontaxable returns, total	28,166,452	2,289,080	2,102,067	4,328,660	1,871,463	893,417	355,932	84,180	18,029	3,754,654	1,356,264		

Footnotes at end of table

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued

A. returns are estimates based on samples; money amounts are in thousands of dollars

Size of adjusted gross income	Tax credits--continued											Total income tax	
	Minimum tax credit		Foreign tax credit		General business credit		Other tax credits		Income tax after credits		Number of returns	Amount	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount			
											(12)	(13)	(14)
All returns, total	60,158	256,340	1,292,596	2,217,865	255,132	578,304	63,755	112,566	86,420,482	500,735,016	86,435,367	502,787,806	
Under \$5,000	118	109	141	115	44	3	..	..	1,820	1,610	5,007	67,898	
\$5,000 under \$10,000	3,404	1,028	38,780	833	..	..	..	..	3,518,721	357,862	3,519,067	359,609	
\$10,000 under \$15,000	1,245	256	30,894	911	3,598	104	..	..	7,086,720	2,420,513	7,086,914	2,424,379	
\$15,000 under \$20,000	1,285	74	43,781	7,395	8,940	4,237	3,736	593	8,482,483	6,825,989	8,482,851	6,841,803	
\$20,000 under \$25,000	46	10	53,021	7,330	12,802	9,566	2,627	755	8,668,393	11,011,823	8,668,660	11,012,690	
\$25,000 under \$30,000	27	20	50,885	11,152	19,868	22,679	992	22	9,149,861	16,487,711	9,149,885	16,490,967	
\$30,000 under \$35,000	..	..	43,721	4,507	14,472	10,062	1,315	275	7,658,870	18,547,874	7,658,908	18,548,861	
\$35,000 under \$40,000	341	198	106,200	22,555	12,323	25,751	3,949	1,113	12,284,799	43,244,369	12,285,208	43,255,580	
\$40,000 under \$45,000	1,101	886	128,443	66,706	24,531	43,944	10,020	7,731	9,034,963	43,487,207	9,036,752	43,495,959	
\$45,000 under \$50,000	9,073	10,877	200,701	136,237	45,941	80,172	6,549	12,054	12,211,426	90,990,626	12,215,142	91,053,007	
\$50,000 under \$55,000	6,880	10,014	129,219	113,058	36,053	70,603	9,312	6,009	4,218,513	53,970,334	4,221,065	54,080,534	
\$55,000 under \$60,000	18,478	31,447	254,521	386,661	43,107	105,660	12,124	10,580	3,102,483	74,900,784	3,103,603	75,285,238	
\$60,000 under \$65,000	11,205	45,183	148,103	482,340	21,528	56,484	8,138	16,896	784,736	57,621,294	785,206	58,279,965	
\$65,000 under \$70,000	4,016	42,073	38,897	298,668	7,228	42,304	2,728	14,369	140,387	28,054,551	140,672	28,345,337	
\$70,000 or more	3,040	114,162	25,189	679,497	4,696	106,705	2,265	42,168	66,326	52,812,469	66,426	53,245,979	
Taxable returns, total	55,434	248,156	1,275,271	2,153,191	215,632	521,943	63,344	111,341	86,420,482	500,735,016	86,435,367	502,787,806	
Under \$5,000	7	(2)	..	..	..	..	..	..	1,820	1,610	5,007	67,898	
\$5,000 under \$10,000	1,245	256	37,673	807	..	..	..	..	3,518,721	357,862	3,519,067	359,609	
\$10,000 under \$15,000	1,245	60	30,032	898	1,108	34	..	..	7,086,720	2,420,513	7,086,914	2,424,379	
\$15,000 under \$20,000	40	9	41,488	6,303	1,245	78	3,735	593	8,482,483	6,825,989	8,482,851	6,841,803	
\$20,000 under \$25,000	16	13	48,483	4,309	5,116	2,511	2,626	754	8,668,393	11,011,823	8,668,680	11,012,690	
\$25,000 under \$30,000	..	..	48,925	6,970	8,869	10,548	992	22	9,149,861	16,487,711	9,149,885	16,490,967	
\$30,000 under \$35,000	..	..	43,380	4,505	12,222	5,902	1,315	275	7,658,870	18,547,874	7,658,908	18,548,861	
\$35,000 under \$40,000	340	196	104,903	17,406	7,775	15,607	3,947	1,113	12,284,799	43,244,369	12,285,208	43,255,580	
\$40,000 under \$45,000	937	820	125,100	55,786	21,911	34,174	9,676	7,589	9,034,963	43,487,207	9,036,752	43,495,959	
\$45,000 under \$50,000	8,839	10,608	199,689	129,792	45,050	76,740	6,389	11,388	12,211,426	90,990,626	12,215,142	91,053,007	
\$50,000 under \$55,000	6,898	9,607	128,880	108,393	36,050	70,600	9,155	5,752	4,218,513	53,970,334	4,221,065	54,080,534	
\$55,000 under \$60,000	17,891	28,625	253,620	369,153	42,768	100,810	12,081	10,476	3,102,483	74,900,784	3,103,603	75,285,238	
\$60,000 under \$65,000	11,144	43,334	148,034	478,231	21,501	56,242	8,134	16,843	784,736	57,621,294	785,206	58,279,965	
\$65,000 under \$70,000	4,002	41,225	38,883	296,195	7,225	42,158	2,728	14,369	140,387	28,054,551	140,672	28,345,337	
\$70,000 or more	3,031	113,403	25,182	674,444	4,691	108,538	2,265	42,168	66,326	52,812,469	66,426	53,245,979	
Nontaxable returns, total	4,724	8,184	17,325	64,674	39,500	56,361	411	1,224	..	..	..	..	

Footnotes at end of table



Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued

(All returns are estimates based on samples; money amounts are in thousands of dollars)

Size of adjusted gross income	Alternative minimum tax		All other taxes									
	Number of returns	Amount	Total		Tax from recouping prior-year investment credit		Penalty tax on qualified retirement plans		Self-employment tax		Social security taxes on tip income	
	(24)	(25)	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
<b>All returns, total</b>	<b>334,615</b>	<b>2,052,790</b>	<b>15,201,978</b>	<b>25,229,818</b>	<b>9,699</b>	<b>30,014</b>	<b>2,673,956</b>	<b>1,392,898</b>	<b>12,501,349</b>	<b>23,753,616</b>	<b>280,979</b>	<b>37,372</b>
No adjusted gross income	3,227	66,287	154,316	228,652	7	73	21,067	18,403	135,126	208,938	373	201
\$1 under \$5,000	16,384	1,747	1,018,452	408,267			44,239	9,420	950,389	399,259	26,639	562
\$5,000 under \$10,000	5,426	3,866	1,685,772	1,259,736	254	643	97,359	24,297	1,473,438	1,026,239	80,060	8,293
\$10,000 under \$15,000	2,885	15,813	1,392,098	1,472,311			162,511	40,462	1,189,439	1,427,630	41,899	3,671
\$15,000 under \$20,000	607	868	1,332,380	1,604,732			209,510	58,745	1,088,010	1,534,012	44,858	10,755
\$20,000 under \$25,000	1,288	3,257	1,080,626	1,392,803	1,164	326	189,777	52,708	874,055	1,328,571	44,624	10,974
\$25,000 under \$30,000	312	988	1,003,395	1,338,806			193,024	70,357	824,972	1,265,622	22,592	537
\$30,000 under \$40,000	2,664	11,210	1,787,643	2,573,145	3,362	3,642	460,773	160,609	1,348,429	2,407,966	6,660	797
\$40,000 under \$50,000	6,142	8,752	2,235,851	2,235,851	3,865	79	401,084	143,660	1,125,821	2,081,598	22,115	382
\$50,000 under \$75,000	33,284	62,381	2,160,828	4,429,239	1,125	1,08	550,590	363,263	1,679,025	4,065,535	4,798	73
\$75,000 under \$100,000	47,118	110,200	923,625	2,677,617	324	24	198,924	179,014	737,234	2,397,182	6,363	900
\$100,000 under \$200,000	104,805	384,454	900,873	3,945,112	1,332	218	123,966	195,436	801,245	3,748,906		
\$200,000 under \$500,000	84,731	658,671	238,742	1,400,124	428	3,704	17,683	47,543	224,819	1,347,677		
\$500,000 under \$1,000,000	17,626	290,786	37,451	239,019	362	1,589	2,801	10,836	34,945	225,922		
\$1,000,000 or more	7,706	433,509	15,479	125,405	416	19,604	827	18,146	14,391	77,560		
<b>Taxable returns, total</b>	<b>334,615</b>	<b>2,052,790</b>	<b>11,635,324</b>	<b>21,928,989</b>	<b>9,433</b>	<b>29,282</b>	<b>2,358,225</b>	<b>1,301,315</b>	<b>9,335,163</b>	<b>20,560,100</b>	<b>159,971</b>	<b>23,017</b>
No adjusted gross income	3,227	66,287	1,515	6,097			59	225	1,468	5,815		
\$1 under \$5,000	16,384	1,747	91,453	21,232			8,053	1,081	70,947	16,798	2,453	373
\$5,000 under \$10,000	5,426	3,866	564,962	428,055			29,679	5,776	467,989	420,472	26,168	363
\$10,000 under \$15,000	2,885	15,813	684,900	709,346			77,653	25,627	597,848	681,616	14,587	1,771
\$15,000 under \$20,000	607	868	806,165	911,147			120,163	38,366	683,481	863,921	23,014	2,774
\$20,000 under \$25,000	1,288	3,257	1,010,026	1,228,735	1,165	377	180,973	50,352	799,688	1,166,415	4,220	540
\$25,000 under \$30,000	312	988	963,185	1,248,273			189,889	67,671	785,857	1,174,775	2,592	307
\$30,000 under \$40,000	2,664	11,210	1,786,814	2,494,391	3,362	3,642	459,326	155,421	1,328,726	2,334,399	6,660	790
\$40,000 under \$50,000	6,142	8,752	1,474,054	2,216,858	3,865	79	401,084	143,638	1,119,578	2,072,827	12,115	362
\$50,000 under \$75,000	33,284	62,381	2,148,741	4,394,706	1,125	1,08	548,005	362,905	1,689,527	4,031,361	4,796	73
\$75,000 under \$100,000	47,118	110,200	922,037	2,568,195	324	24	198,915	178,008	735,647	2,387,765	6,363	907
\$100,000 under \$200,000	104,805	384,454	900,083	3,939,333	1,330	205	123,921	195,295	800,501	3,743,282		
\$200,000 under \$500,000	84,731	658,671	238,504	1,398,723	427	3,685	17,651	47,365	224,601	1,346,557		
\$500,000 under \$1,000,000	17,626	290,786	37,415	238,536	362	1,589	2,896	10,519	34,913	225,768		
\$1,000,000 or more	7,706	433,509	15,469	125,362	414	19,595	827	18,146	14,393	77,528		
<b>Nontaxable returns, total</b>	<b>-</b>	<b>-</b>	<b>3,566,654</b>	<b>3,300,829</b>	<b>266</b>	<b>731</b>	<b>315,731</b>	<b>91,583</b>	<b>3,166,186</b>	<b>3,193,516</b>	<b>121,009</b>	<b>14,365</b>

Footnotes at end of table

**Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued**  
 \* . . . are estimates based on sample income; amounts are in thousands of dollars.

Size of adjusted gross income	Earned income credit used to offset other taxes		Number of returns without tax liability	Total			Tax payments			
	Number of returns (36)	Amount (37)		Number of returns (39)	Amount (40)	Number of returns (41)	Income tax withheld		Estimated tax payments	
							Amount (42)	Number of returns (43)	Amount	Number of returns (44)
<b>All returns, total</b>	<b>3,997</b>	<b>267,918</b>	<b>25,877,372</b>	<b>105,147,746</b>	<b>563,962,671</b>	<b>98,688,932</b>	<b>426,405,232</b>	<b>12,379,549</b>	<b>116,326,360</b>	
File adjusted gross income:										
\$1 under \$5,000	-	-	788,336	336,049	1,077,717	236,817	560,323	86,622	416,560	
\$5,000 under \$10,000	*1,156	*22,230	10,608,878	11,008,287	2,145,235	10,642,854	1,841,641	346,518	272,519	
\$10,000 under \$15,000	-	-	7,076,703	12,149,160	6,763,339	11,256,924	5,802,261	996,679	880,584	
\$15,000 under \$20,000	-	-	4,616,063	12,172,755	12,437,449	11,139,162	10,811,607	1,297,704	1,531,547	
\$20,000 under \$25,000	-	-	2,347,040	10,884,204	17,593,885	10,043,018	15,370,391	1,229,148	2,109,499	
\$25,000 under \$30,000	-	-	246,486	9,270,846	21,664,049	8,678,183	19,393,621	1,056,102	2,166,998	
\$30,000 under \$35,000	-	-	84,656	7,672,799	23,335,390	7,315,354	21,185,535	756,362	2,067,794	
\$35,000 under \$40,000	-	-	52,303	12,214,246	51,707,602	11,601,603	46,714,828	1,370,565	4,791,210	
\$40,000 under \$45,000	*327	*266	29,141	8,996,143	51,033,750	8,562,708	45,745,287	1,142,506	5,065,318	
\$45,000 under \$50,000	*322	*670	21,218	12,178,448	101,359,299	11,627,406	89,811,480	1,741,396	10,948,301	
\$50,000 under \$75,000	-	-	2,225	4,200,328	56,500,184	3,970,100	47,588,457	806,202	8,205,029	
\$75,000 under \$100,000	*750	*24,870	3,606	3,076,968	77,822,147	2,774,838	55,998,005	1,009,001	19,679,573	
\$100,000 under \$200,000	*154	*10,967	594	781,646	57,940,353	668,267	34,004,408	404,024	19,975,205	
\$200,000 under \$1,000,000	-	-	95	140,111	28,127,851	116,616	13,932,882	86,911	10,742,250	
\$1,000,000 or more	32	91,812	49	66,326	54,454,420	55,882	17,684,506	49,810	27,478,953	
<b>Taxable returns, total</b>	<b>3,997</b>	<b>267,918</b>	<b>-</b>	<b>83,138,028</b>	<b>551,383,519</b>	<b>77,855,052</b>	<b>416,217,299</b>	<b>11,116,822</b>	<b>114,176,523</b>	
File adjusted gross income:										
\$1 under \$5,000	*1,156	*22,230	-	2,343,355	544,303	2,204,909	474,172	121,279	55,216	
\$5,000 under \$10,000	-	-	-	6,382,019	4,192,925	5,926,049	3,689,539	547,444	475,033	
\$10,000 under \$15,000	-	-	-	7,910,003	9,215,920	7,102,689	7,969,624	1,041,557	1,187,316	
\$15,000 under \$20,000	-	-	-	8,392,162	14,718,799	7,671,658	12,862,052	1,086,200	1,776,121	
\$20,000 under \$25,000	-	-	-	8,992,240	21,216,280	8,420,688	19,046,499	1,015,515	2,074,568	
\$25,000 under \$30,000	-	-	-	7,568,712	23,103,683	7,223,659	21,023,437	737,510	1,596,352	
\$30,000 under \$40,000	-	-	-	12,161,432	51,515,477	11,561,430	46,594,247	1,352,543	4,725,339	
\$40,000 under \$50,000	*327	*266	-	8,975,477	50,931,356	8,549,350	45,705,137	1,133,704	5,006,142	
\$50,000 under \$75,000	*322	*670	-	12,150,843	101,145,448	11,609,898	89,706,378	1,727,551	10,841,725	
\$75,000 under \$100,000	*1,256	*111,045	-	4,197,387	56,462,511	3,968,312	47,585,582	804,813	8,180,383	
\$100,000 under \$200,000	*750	*24,870	-	3,073,197	77,769,996	2,773,008	55,916,599	1,007,236	19,651,912	
\$200,000 under \$500,000	*154	*10,967	-	781,034	57,910,315	667,667	33,993,001	403,681	19,657,766	
\$500,000 under \$1,000,000	-	-	-	140,007	28,118,868	116,543	13,929,176	86,861	10,737,341	
\$1,000,000 or more	32	91,812	-	66,278	54,444,320	55,846	17,682,299	49,779	27,471,397	
<b>ontaxable returns, total</b>	<b>-</b>	<b>-</b>	<b>25,877,372</b>	<b>22,009,718</b>	<b>12,579,152</b>	<b>20,833,880</b>	<b>10,187,933</b>	<b>1,262,727</b>	<b>2,149,937</b>	

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued

(All returns are estimates based on samples; money amounts are in thousands of dollars)

Size of adjusted gross income	Tax payments--Continued										Earned income credit refundable portion	
	Payments with request for extension of filing time		Excess social security taxes withheld		Form 8841 deferral of additional tax		Credit for Federal tax on gasoline and special fuels		Credit from regulated investment companies		Number of returns	Amount
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount		
	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
<b>All returns, total</b>	<b>1,167,281</b>	<b>11,830,005</b>	<b>897,355</b>	<b>925,295</b>	<b>635,007</b>	<b>8,256,563</b>	<b>584,651</b>	<b>155,319</b>	<b>51,004</b>	<b>63,897</b>	<b>12,172,698</b>	<b>12,027,998</b>
No adjusted gross income	17,601	76,630	22,080	23,582			33,792	13,747	534	6,656	46,679	27,876
\$1 under \$5,000	58,968	27,024			2,353	176	20,653	3,794	1,246	178	2,217,913	1,180,827
\$5,000 under \$10,000	54,530	61,663	339	641	1,245	126	77,060	17,659	2,822	205	3,785,919	4,748,810
\$10,000 under \$15,000	64,237	72,768	527	489			77,215	20,986	1,115	48	3,806,159	4,823,316
\$15,000 under \$20,000	63,043	98,874	4,995	25	1,108	858	60,590	13,607	1,248	631	2,159,719	1,217,604
\$20,000 under \$25,000	45,886	90,987	1,02	322			44,411	10,761	3,137	1,360	156,309	31,562
\$25,000 under \$30,000	42,675	72,211	260	419	962	907	46,451	13,384	987	240		
\$30,000 under \$40,000	109,455	183,400	3,174	3,725			60,368	13,427	3,928	1,013		
\$40,000 under \$50,000	86,379	207,623	9,847	1,882			60,639	10,659	5,918	2,781		
\$50,000 under \$75,000	189,061	504,259	219,869	75,508			61,249	15,967	12,789	3,783		
\$75,000 under \$100,000	99,579	529,783	246,350	152,637	7,158	3,895	22,591	9,615	1,955	767		
\$100,000 under \$200,000	199,098	1,747,473	302,955	370,594	93,668	75,814	14,230	5,677	8,343	5,010		
\$200,000 under \$500,000	98,003	2,084,225	79,918	196,831	386,670	1,666,780	3,435	3,034	5,241	9,870		
\$500,000 under \$1,000,000	28,594	1,459,139	17,337	67,676	93,456	1,915,742	1,241	1,417	950	8,744		
\$1,000,000 or more	20,175	4,613,743	9,572	50,963	48,359	4,592,365	726	1,381	880	22,510		
<b>Taxable returns, total</b>	<b>1,051,920</b>	<b>11,658,509</b>	<b>893,718</b>	<b>918,413</b>	<b>635,007</b>	<b>8,256,563</b>	<b>400,292</b>	<b>100,474</b>	<b>46,528</b>	<b>55,737</b>		
No adjusted gross income	528	25,373	78	184			98	380	16	13		
\$1 under \$5,000	32,423	14,739			2,353	176						
\$5,000 under \$10,000	25,580	24,366			1,245	126	13,976	3,639	1,245	193		
\$10,000 under \$15,000	45,172	48,518	115	17			49,283	10,448				
\$15,000 under \$20,000	48,361	74,450	4,995	25	1,108	858	29,088	4,621	1,246	631		
\$20,000 under \$25,000	41,816	83,860	36	115			41,089	9,848	3,137	1,360		
\$25,000 under \$30,000	40,683	68,653	260	419	992	907	44,898	11,575	997	240		
\$30,000 under \$40,000	107,636	179,558	2,834	2,561			58,510	12,759	3,928	1,013		
\$40,000 under \$50,000	85,555	205,170	9,841	1,881			60,088	10,248	5,916	2,779		
\$50,000 under \$75,000	188,692	502,870	219,540	74,850			61,093	15,843	12,789	3,783		
\$75,000 under \$100,000	99,559	529,676	246,341	152,600	7,158	3,895	22,546	9,607	1,955	767		
\$100,000 under \$200,000	189,938	1,745,672	302,922	370,463	93,668	75,814	14,229	5,677	8,342	5,010		
\$200,000 under \$500,000	97,834	2,063,164	79,854	196,690	386,670	1,666,780	3,429	3,027	5,235	9,858		
\$500,000 under \$1,000,000	28,576	1,458,790	17,326	67,658	93,456	1,915,742	1,241	1,417	948	8,743		
\$1,000,000 or more	20,170	4,613,419	9,568	50,950	48,359	4,592,365	724	1,380	880	22,510		
<b>Nontaxable returns, total</b>	<b>115,361</b>	<b>171,496</b>	<b>3,637</b>	<b>6,881</b>			<b>184,359</b>	<b>54,845</b>	<b>4,475</b>	<b>8,160</b>	<b>12,172,698</b>	<b>12,027,998</b>

Footnotes at end of table

Table 3.3--All Returns: Tax Liability, Tax Credits, and Tax Payments, by Size of Adjusted Gross Income--Continued

All returns are estimates based on samples; money amounts are in thousands of dollars.

Size of adjusted gross income	Overpayment														Tax due at time of filing	Predetermined estimated tax penalty				
	Total			Refunded			Credited to 1994 estimated tax			Amount										
	Number of returns	Amount	(57)	Number of returns	Amount	(60)	Number of returns	Amount	(62)	Number of returns	Amount	(63)	Number of returns	Amount				(64)	Number of returns	Amount
All returns: total	82,403,149	98,875,046		79,275,446	84,776,869		4,624,588	14,098,178		28,637,871	50,330,900		4,972,115	626,890						
No adjusted gross income	324,760	963,890		292,633	760,924		43,544	202,966		83,480	137,303		21,867	1,686						
\$* under \$5,000	11,134,350	3,052,620		11,033,228	2,991,341		135,203	61,280		2,069,772	409,801		101,950	2,536						
\$5,000 under \$10,000	11,662,491	9,156,555		11,440,517	8,965,300		388,547	191,255		2,158,943	905,010		224,430	8,973						
\$10,000 under \$15,000	10,629,716	10,718,149		10,335,459	10,476,234		462,045	241,915		2,569,844	1,346,882		326,325	13,188						
\$15,000 under \$20,000	8,895,866	8,116,241		8,577,443	7,762,235		499,883	354,006		2,384,269	1,729,137		411,081	18,666						
\$20,000 under \$25,000	7,029,123	5,702,639		6,765,585	5,400,700		389,576	301,939		2,392,773	1,905,033		358,606	21,199						
\$25,000 under \$30,000	5,739,271	5,234,249		5,572,946	4,883,189		235,094	251,060		2,028,278	1,805,364		315,022	20,868						
\$30,000 under \$40,000	8,541,305	9,893,392		8,209,285	9,260,497		482,952	632,895		3,781,213	4,058,267		587,359	43,310						
\$40,000 under \$50,000	6,927,305	8,878,715		6,014,387	8,220,889		425,307	657,826		3,611,749	3,611,749		508,111	34,975						
\$50,000 under \$75,000	7,777,249	13,887,167		7,362,028	12,717,618		614,511	1,169,550		4,453,816	8,084,293		894,325	74,180						
\$75,000 under \$100,000	2,262,840	5,582,616		2,090,891	4,807,655		277,599	774,961		1,957,068	5,802,386		440,991	61,586						
\$100,000 under \$200,000	1,597,492	7,049,501		1,306,524	4,915,612		411,845	2,133,889		1,496,620	8,592,303		467,967	134,600						
\$200,000 under \$500,000	372,960	4,257,111		230,377	1,965,388		183,409	2,291,723		409,794	6,099,177		166,253	102,330						
\$500,000 under \$1,000,000	71,295	1,949,279		673,431	875,856		46,401	1,275,848		69,029	2,445,036		33,073	39,252						
\$1,000,000 or more	37,125	4,432,922		12,442	875,856		28,672	3,557,066		29,051	3,399,327		14,775	49,441						
Taxable returns: total	59,222,448	75,282,586		56,364,615	61,800,883		4,157,046	13,481,703		27,081,812	49,227,008		4,627,691	610,375						
No adjusted gross income	2,549	46,184		2,029	27,118		851	19,065		2,452	27,004		982	145						
\$1 under \$5,000	1,994,842	361,358		1,952,512	348,442		51,512	12,916		1,512,630	168,675		32,920	780						
\$5,000 under \$10,000	5,299,074	2,002,184		5,157,069	1,918,753		237,420	83,431		1,791,616	667,652		147,518	5,848						
\$10,000 under \$15,000	6,142,132	2,858,364		5,893,661	2,689,624		368,148	168,740		2,332,135	1,204,583		268,131	10,991						
\$15,000 under \$20,000	8,465,890	4,280,898		6,173,454	4,002,878		443,752	278,020		2,186,207	1,500,075		329,345	14,138						
\$20,000 under \$25,000	6,777,519	5,300,181		6,517,849	5,010,424		379,182	289,757		2,347,531	1,823,796		342,485	20,192						
\$25,000 under \$30,000	5,647,603	5,057,850		5,485,575	4,821,712		228,405	236,138		2,010,181	1,771,387		302,975	20,085						
\$30,000 under \$40,000	8,499,439	9,744,342		8,169,149	9,133,006		474,784	611,337		3,766,559	4,021,642		681,062	42,363						
\$40,000 under \$50,000	6,307,419	8,782,094		5,998,345	8,139,258		421,037	642,835		2,719,426	3,598,349		506,644	34,794						
\$50,000 under \$75,000	7,750,924	13,701,557		7,337,865	12,556,107		606,919	1,145,450		4,451,686	8,077,718		893,012	73,896						
\$75,000 under \$100,000	2,259,916	5,554,286		2,088,045	4,786,042		276,515	768,243		1,957,048	5,802,303		440,968	61,582						
\$100,000 under \$200,000	1,594,686	7,001,777		1,305,099	4,885,878		410,316	2,115,899		1,496,525	8,580,912		467,610	134,560						
\$200,000 under \$500,000	372,381	4,228,155		229,924	1,944,428		183,197	2,283,727		409,742	6,098,846		166,197	102,317						
\$500,000 under \$1,000,000	71,194	1,940,491		31,627	868,014		46,361	1,272,477		69,022	2,444,740		33,066	39,243						
\$1,000,000 or more	37,078	4,422,865		12,411	869,199		28,646	3,553,666		29,050	3,399,327		14,775	49,441						
Nontaxable returns: total	23,180,702	23,592,460		22,920,831	22,975,986		467,541	616,474		1,556,059	1,103,892		344,424	16,515						

(Z) Less than \$500

\* Estimate should be used with caution due to the small number of sample returns on which it is based

\*\* Data combined to avoid disclosure of information for specific taxpayers

†NOTE: Detail may not add to total because of rounding

**Table 3.4--Returns with Modified Taxable Income: Tax Classified by Both the Marginal Rate and Each Rate at Which Tax Was Computed**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Tax rate classes	Classified by the highest marginal rate at which tax was computed								
	Number of returns	Adjusted gross income less deficit	Modified taxable income		Tax generated		Income tax after credits		
			At all rates	At marginal rate	At all rates	At marginal rate	Total	As a percentage of	
								Adjusted gross income	Modified taxable income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
<b>All returns</b>									
<b>All tax rates</b>	<b>90,737,061</b>	<b>3,632,319,536</b>	<b>2,453,219,085</b>	<b>1,351,496,944</b>	<b>508,355,316</b>	<b>295,156,672</b>	<b>500,589,168</b>	<b>13.8</b>	<b>20.4</b>
15 percent (Form 8814)	11,504	134,279	9,039	9,039	1,352	1,352	940	0.7	10.4
15 percent	65,550,750	1,522,416,484	807,199,205	807,175,912	121,081,663	121,076,387	116,800,883	7.7	14.5
28 percent	21,236,907	1,279,898,794	945,351,453	286,352,443	179,028,917	80,178,684	177,940,799	13.9	18.8
28 percent (capital gains)	310,161	58,224,270	47,962,000	31,872,094	12,168,607	8,924,186	12,089,238	20.8	25.2
31 percent	2,166,479	266,268,498	212,481,144	38,778,018	51,867,277	12,021,186	51,562,182	19.4	24.3
36 percent	756,616	169,556,094	142,270,404	31,259,727	40,147,107	11,253,502	39,719,668	23.4	27.9
39.6 percent	453,111	334,247,048	296,586,033	154,847,981	103,652,261	61,319,800	102,073,458	30.5	34.4
Form 8615	251,531	1,574,068	1,359,807	1,201,731	408,132	381,575	402,002	25.5	29.6
<b>Joint returns and returns of surviving spouses</b>									
<b>All tax rates</b>	<b>41,901,069</b>	<b>2,482,606,769</b>	<b>1,699,995,608</b>	<b>886,859,929</b>	<b>364,239,764</b>	<b>203,543,884</b>	<b>359,842,490</b>	<b>14.5</b>	<b>21.2</b>
15 percent (Form 8814)	7,779	113,882	6,887	6,887	1,031	1,031	776	0.7	11.3
15 percent	26,898,363	909,866,186	481,060,508	481,040,352	72,159,815	72,156,053	70,494,429	7.7	14.7
28 percent	12,478,588	915,186,141	663,805,743	203,319,433	126,002,459	56,929,441	125,049,766	13.7	18.8
28 percent (capital gains)	190,310	41,778,168	34,267,599	22,571,883	8,682,326	6,320,127	8,627,555	20.7	25.2
31 percent	1,324,924	190,910,547	150,744,132	25,614,109	36,620,475	7,940,374	36,401,617	19.1	24.1
36 percent	611,508	141,697,396	118,593,038	25,244,988	33,224,301	9,088,196	32,877,407	23.2	27.7
39.6 percent	389,596	283,054,449	251,517,701	129,062,278	87,549,357	51,108,662	86,390,940	30.5	34.3
Form 8615	-	-	-	-	-	-	-	-	-
<b>Separate returns of married persons</b>									
<b>All tax rates</b>	<b>2,101,652</b>	<b>64,739,546</b>	<b>46,180,872</b>	<b>26,060,385</b>	<b>10,434,320</b>	<b>6,442,501</b>	<b>10,276,112</b>	<b>15.9</b>	<b>22.3</b>
15 percent (Form 8814)	-	-	-	-	-	-	-	(Z)	(Z)
15 percent	1,374,564	22,449,229	12,375,316	12,375,316	1,856,355	1,856,297	1,839,200	8.2	14.9
28 percent	622,622	22,917,333	17,294,767	5,806,596	3,349,384	1,625,847	3,343,904	14.6	19.3
28 percent (capital gains)	3,328	1,033,281	860,290	808,118	238,524	226,273	236,795	22.9	26.9
31 percent	60,042	4,071,347	3,338,552	556,378	807,504	172,477	798,665	19.6	23.9
36 percent	25,106	2,874,489	2,382,843	498,011	665,957	179,284	664,924	23.1	27.9
39.6 percent	15,990	11,393,867	9,909,104	6,015,967	3,516,596	2,382,323	3,392,625	29.6	34.2
Form 8615	-	-	-	-	-	-	-	(Z)	(Z)
<b>Returns of heads of households</b>									
<b>All tax rates</b>	<b>9,615,321</b>	<b>253,639,494</b>	<b>135,631,339</b>	<b>98,591,375</b>	<b>23,582,150</b>	<b>17,108,543</b>	<b>20,969,465</b>	<b>8.3</b>	<b>15.5</b>
15 percent (Form 8814)	-	-	-	-	-	-	-	-	-
15 percent	**8,574,743	**185,420,594	**83,593,094	**83,589,957	**12,539,190	**12,538,492	**10,071,041	**5.4	**12.0
28 percent	963,068	52,202,429	38,592,346	10,082,893	7,099,610	2,823,210	7,020,977	13.4	18.2
28 percent (capital gains)	5,869	1,329,803	1,125,050	854,489	292,452	239,257	289,002	21.7	25.7
31 percent	46,340	5,751,143	4,545,271	852,634	1,119,934	264,317	1,114,917	19.4	24.5
36 percent	18,328	3,924,416	3,300,758	790,234	945,002	284,484	939,064	23.9	28.4
39.6 percent	6,971	5,011,108	4,474,821	2,421,169	1,585,961	958,783	1,534,463	30.6	34.3
Form 8615	-	-	-	-	-	-	-	(Z)	(Z)
<b>Returns of single persons</b>									
<b>All tax rates</b>	<b>37,119,020</b>	<b>831,333,726</b>	<b>571,411,266</b>	<b>339,985,255</b>	<b>110,099,082</b>	<b>68,061,745</b>	<b>109,501,101</b>	<b>13.2</b>	<b>19.2</b>
15 percent (Form 8814)	-	-	-	-	-	-	-	-	-
15 percent	**28,706,805	**404,700,872	**230,172,440	**230,172,440	**34,526,624	**34,525,867	**34,396,377	**8.5	**14.9
28 percent	7,172,628	289,592,890	225,658,596	67,143,521	42,577,464	18,800,186	42,526,152	14.7	18.8
28 percent (capital gains)	110,653	14,083,018	11,689,062	7,637,605	2,955,305	2,138,529	2,935,885	20.8	25.1
31 percent	735,173	65,535,461	53,853,188	11,754,897	13,319,364	3,644,018	13,246,984	20.2	24.6
36 percent	101,676	21,059,793	17,993,765	4,726,494	5,311,848	1,701,538	5,238,273	24.9	29.1
39.6 percent	40,554	34,787,624	30,684,407	17,348,567	11,000,347	6,870,033	10,755,431	30.9	35.1
Form 8615	251,531	1,574,068	1,359,807	1,201,731	408,132	381,575	402,002	25.5	29.6

Z: Percentage not computed

\*\* Data combined to prevent disclosure of information for specific taxpayers

\* Estimate should be used with caution due to the small number of sample returns on which it is based

NOTE: Detail may not add to totals because of rounding

**Table 3.5--Returns with Modified Taxable Income: Tax Generated, by Rate and by Size of Adjusted Gross Income**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Number of returns with modified taxable income	Taxable income	Modified taxable income	Tax generated at all rates	Tax generated at specific rate					
					15 percent (from Form 8814)			15 percent		
					Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>Total</b>	<b>90,737,061</b>	<b>2,453,542,487</b>	<b>2,453,219,085</b>	<b>508,355,316</b>	<b>141,916</b>	<b>83,437</b>	<b>12,516</b>	<b>90,720,481</b>	<b>1,585,203,210</b>	<b>237,780,481</b>
Under \$2,000	1,394,773	468,901	469,833	75,996	1,772	933	140	1,393,009	432,934	64,940
\$2,000 under \$4,000	1,276,689	755,135	756,260	126,850	*935	*1,100	*165	1,275,755	631,195	94,679
\$4,000 under \$6,000	1,428,245	1,964,999	1,965,004	307,083	-	-	-	1,428,245	1,861,671	279,251
\$6,000 under \$8,000	3,336,727	4,925,132	4,926,637	745,844	*2,360	*1,469	*219	3,333,260	4,861,987	729,298
\$8,000 under \$10,000	3,293,161	9,749,372	9,750,240	1,466,271	*1,572	*861	*129	3,291,588	9,701,499	1,455,225
\$10,000 under \$12,000	3,899,521	15,626,131	15,626,211	2,346,255	-	-	-	3,899,521	15,605,255	2,340,788
\$12,000 under \$14,000	4,490,156	21,559,311	21,560,636	3,243,697	*2,237	*1,565	*234	4,488,911	21,503,832	3,225,575
\$14,000 under \$16,000	4,404,067	26,907,794	26,908,495	4,042,180	**1,116	**466	**70	4,402,953	26,875,442	4,031,316
\$16,000 under \$18,000	4,204,953	31,585,858	31,585,560	4,749,545	**	**	**	4,204,952	31,525,926	4,728,889
\$18,000 under \$20,000	4,143,954	38,616,424	38,616,793	5,792,651	*2,408	*542	*82	4,143,954	38,616,251	5,792,438
\$20,000 under \$25,000	9,309,754	113,976,326	113,985,884	17,106,723	*3,483	*1,038	*156	9,309,754	113,924,508	17,088,676
\$25,000 under \$30,000	7,674,885	124,474,976	124,481,851	18,817,176	*3,355	*2,110	*316	7,673,893	123,419,974	18,512,996
\$30,000 under \$40,000	12,298,362	272,828,793	272,860,798	43,652,732	9,301	5,109	771	12,298,021	251,907,655	37,786,148
\$40,000 under \$50,000	9,046,135	269,806,935	269,841,830	43,955,303	*12,861	*8,954	*1,344	9,046,135	243,114,150	36,467,122
\$50,000 under \$75,000	12,220,165	516,912,048	517,001,291	91,798,295	36,194	17,238	2,587	12,220,154	407,790,427	61,168,564
\$75,000 under \$100,000	4,219,032	262,755,147	262,800,841	54,329,755	17,466	13,129	1,963	4,215,661	149,194,028	22,379,104
\$100,000 under \$200,000	3,104,461	313,409,048	313,443,056	75,416,598	25,359	15,168	2,275	3,102,910	109,391,976	16,408,796
\$200,000 under \$500,000	785,021	193,398,214	193,295,003	58,234,398	17,367	11,265	1,691	784,862	27,655,357	4,148,304
\$500,000 under \$1,000,000	140,638	82,915,033	82,771,612	28,425,533	2,896	1,610	241	140,586	4,905,911	735,887
\$1,000,000 or more	66,365	150,906,911	150,571,253	53,722,430	1,233	880	132	66,359	2,283,233	342,485

Size of adjusted gross income	Tax generated at specific rate								
	28 percent			28 percent (capital gains)			31 percent		
	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)
<b>Total</b>	<b>24,836,271</b>	<b>447,820,104</b>	<b>125,389,629</b>	<b>1,625,559</b>	<b>81,960,424</b>	<b>22,948,915</b>	<b>3,376,210</b>	<b>100,769,032</b>	<b>31,238,400</b>
Under \$2,000	-	-	-	-	-	-	-	-	-
\$2,000 under \$4,000	-	-	-	-	-	-	-	-	-
\$4,000 under \$6,000	-	-	-	-	-	-	-	-	-
\$6,000 under \$8,000	-	-	-	-	-	-	-	-	-
\$8,000 under \$10,000	-	-	-	-	-	-	-	-	-
\$10,000 under \$12,000	-	-	-	-	-	-	-	-	-
\$12,000 under \$14,000	-	-	-	-	-	-	-	-	-
\$14,000 under \$16,000	-	-	-	-	-	-	-	-	-
\$16,000 under \$18,000	-	-	-	-	-	-	-	-	-
\$18,000 under \$20,000	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000	49,860	35,562	9,957	-	-	-	-	-	-
\$25,000 under \$30,000	810,892	997,672	279,348	-	-	-	-	-	-
\$30,000 under \$40,000	3,831,942	20,948,034	5,865,450	-	-	-	-	-	-
\$40,000 under \$50,000	2,546,059	26,671,594	7,468,046	-	-	-	*154	*69	*21
\$50,000 under \$75,000	9,423,832	106,444,916	29,804,576	102,149	994,742	278,534	334,527	1,753,967	543,730
\$75,000 under \$100,000	4,160,546	107,698,246	30,155,509	112,097	1,371,343	383,980	287,404	4,401,501	1,364,465
\$100,000 under \$200,000	3,046,262	137,392,336	38,469,854	869,773	13,693,405	3,834,140	1,814,415	47,149,210	14,616,255
\$200,000 under \$500,000	767,298	37,851,748	10,598,489	410,837	16,537,226	4,630,423	743,845	37,469,744	11,615,621
\$500,000 under \$1,000,000	136,033	6,694,677	1,874,510	84,960	10,877,365	3,045,662	133,210	6,797,037	2,107,081
\$1,000,000 or more	63,547	3,085,319	863,889	45,743	38,486,342	10,776,176	62,655	3,197,504	991,226

Footnotes at end of table

**Table 3.5--Returns with Modified Taxable Income: Tax Generated, by Rate and by Size of Adjusted Gross Income--Continued**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Size of adjusted gross income	Tax generated at specific rate								
	36 percent			39.6 percent			Form 8615		
	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate	Number of returns	Income taxed at rate	Tax generated at rate
	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)
<b>Total.. . . .</b>	<b>1,209,730</b>	<b>81,323,629</b>	<b>29,276,506</b>	<b>453,112</b>	<b>154,857,518</b>	<b>61,323,577</b>	<b>251,531</b>	<b>1,201,731</b>	<b>381,575</b>
Under \$2,000	-	-	-	-	-	-	110,959	35,966	10,677
\$2,000 under \$4,000	-	-	-	-	-	-	71,755	123,965	31,839
\$4,000 under \$6,000	-	-	-	-	-	-	30,717	103,333	27,720
\$6,000 under \$8,000	-	-	-	-	-	-	*10,599	*63,180	*16,216
\$8,000 under \$10,000	-	-	-	-	-	-	*6,225	*47,881	*10,797
\$10,000 under \$12,000	-	-	-	-	-	-	*2,353	*20,955	*5,405
\$12,000 under \$14,000	-	-	-	-	-	-	*4,980	*55,239	*17,731
\$14,000 under \$16,000	-	-	-	-	-	-	*2,353	*32,587	*10,576
\$16,000 under \$18,000	-	-	-	-	-	-	*3,735	*59,634	*20,547
\$18,000 under \$20,000	-	-	-	-	-	-	-	-	-
\$20,000 under \$25,000	-	-	-	-	-	-	*1,245	*24,776	*7,733
\$25,000 under \$30,000	-	-	-	-	-	-	*2,237	*62,095	*24,294
\$30,000 under \$40,000	-	-	-	-	-	-	-	-	-
\$40,000 under \$50,000	-	-	-	-	-	-	*1,124	*47,062	*18,507
\$50,000 under \$75,000	-	-	-	-	-	-	-	-	-
\$75,000 under \$100,000	*9,424	*56,165	*20,219	-	-	-	*962	*66,429	*24,530
\$100,000 under \$200,000	302,221	5,449,930	1,961,975	5,503	135,975	53,846	*1,877	*215,057	*69,057
\$200,000 under \$500,000	705,669	54,730,953	19,703,143	262,774	19,008,195	7,527,245	*158	*30,515	*9,060
\$500,000 under \$1,000,000	130,549	14,293,199	5,145,552	124,688	39,045,905	15,462,178	*215	*155,908	*54,336
\$1,000,000 or more	61,868	6,793,382	2,445,618	60,147	96,667,444	38,280,308	*37	*57,149	*22,551

\* Estimate should be used with caution because of the small number of sample returns on which it is based

\*\* Data combined to avoid disclosure of information for specific taxpayers

NOTE: Detail may not add to totals because of rounding

**Table 3.6--Returns with Modified Taxable Income: Taxable Income and Tax Classified by Each Rate at Which Tax Was Computed and by Marital Status**

(All figures are estimates based on samples--money amounts are in thousands of dollars)

Tax rate classes	All returns			Joint returns and surviving spouses		
	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate
	(1)	(2)	(3)	(4)	(5)	(6)
All tax rates	90,737,061	2,453,219,085	508,351,604	41,901,069	1,699,995,608	364,238,153
15 percent (Form 8814)	141,916	83,437	12,516	123,701	74,426	11,167
15 percent	90,720,481	1,585,203,210	237,780,482	41,893,290	1,034,352,460	155,152,869
28 percent	24,836,271	447,620,104	125,389,629	14,947,379	329,527,917	92,267,817
28 percent (capital gains)	1,625,559	81,960,424	22,948,919	1,174,132	62,357,748	17,460,170
31 percent	3,376,210	100,769,032	31,238,400	2,326,028	76,520,236	23,721,273
36 percent	1,209,730	81,323,629	29,276,506	1,001,104	68,100,542	24,516,195
39.6 percent	453,112	154,857,518	61,323,577	389,596	129,062,278	51,108,662
Form 8615	251,531	1,201,731	381,575	--	--	--

Tax rate classes	Separate returns of married persons			Returns of heads of households			Returns of single persons		
	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate	Number of returns	Income taxed at rate	Income tax generated at rate
	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
All tax rates	2,101,652	46,180,872	10,433,921	9,615,321	135,631,339	23,581,919	37,119,020	571,411,266	110,097,611
15 percent (Form 8814)	904	795	119	17,105	8,115	1,215	205	101	15
15 percent	2,101,652	25,790,046	3,868,507	9,611,597	114,388,896	17,158,334	37,113,942	410,671,808	61,600,771
28 percent	724,577	8,459,639	2,368,699	1,037,722	13,532,484	3,789,095	8,126,593	96,300,064	26,964,018
28 percent (capital gains)	28,529	2,935,722	822,002	32,370	1,490,997	417,479	390,528	15,175,957	4,249,268
31 percent	101,138	1,601,245	496,386	71,640	2,145,449	665,089	877,404	20,502,103	6,355,652
36 percent	41,096	1,377,459	495,885	25,300	1,644,230	591,923	142,231	10,201,399	3,672,504
39.6 percent	15,990	6,015,967	2,382,323	6,971	2,421,169	958,783	40,555	17,358,104	6,873,809
Form 8615	--	--	--	--	--	--	251,531	1,201,731	381,575

NOTE: Detail may not add to totals because of rounding



## Section 4

## Explanation of Terms

The Explanation of Terms section is designed to clarify the statistical content of this report and should not be construed as an interpretation of the Internal Revenue Code, related regulations, procedures, or policies.

The definitions and explanation in this section relate to column or row titles used in one or more tables in this report. They provide background or limitations to such titles, and are necessary to interpret the statistical tables to which they relate. For each of these titles, the line number of the tax form on which it is reported appears after the title. Definitions marked with the symbol  $\Delta$  have been revised for 1993 to reflect changes in the law.

Further information about many of the items in this report can be found in Section 5, 1993 Forms and Instructions.

### **Additional Standard Deduction**

(included in line 34, Form 1040)

See "Standard Deduction."

### **Additional Taxes**

(line 39, Form 1040)

Taxes calculated on Form 4970, *Tax on Accumulation Distribution of Trusts* and/or Form 4972, *Tax on Lump-Sum Distributions* were reported here.

### **Adjusted Gross Income Less Deficit** (line 31, Form 1040)

Income that had to be reported for the calculation of total income (line 23, Form 1040) and of adjusted gross income included the following:

- Compensation for services, including wages, salaries, fees, commissions, tips, taxable fringe benefits, and similar items;
- Taxable interest received;
- Dividends and capital gain distributions;
- Taxable refunds of state and local income taxes;
- Alimony and separate maintenance payments;
- Net income derived from a business, profession, or farm;
- Net gain from the sale of capital assets;
- Net gain from the sale of business property;
- Taxable amounts of annuities, pensions, and individual retirement arrangement (IRA) distributions;
- Rents and royalties;
- Distributive share of partnership income;
- Income from an estate or trust;
- Unemployment compensation;
- Taxable amounts of social security and railroad retirement (Tier I) payments;

- Prizes, awards, and gambling winnings;
- Amounts received that were claimed as a deduction or credit in a prior year; and
- Bartering income.

Some reported income was fully or partially excluded from total income for 1993. The following is a list of such items:

- The cost basis of pension, annuity, or IRA payments or distributions;
- Tax-exempt interest;
- Limited exclusion of social security benefits and railroad retirement benefits (only reported if there was also a taxable amount);
- Limited exclusion of qualified foreign earned income; and
- One-time exclusion of part or all of the gain from sale of principal residence by individuals who are 55 years of age or older.

From total income, the following statutory adjustments (lines 24 through 29, Form 1040) were subtracted to arrive at adjusted gross income (line 31, Form 1040):

- Contributions to self-employed retirement plans (Keogh or simplified employee pension) and certain contributions to IRAs;
- One-half of self-employment tax;
- Self-employed health insurance deduction;
- Forfeited interest and penalties incurred by persons who made premature withdrawals of funds from time savings accounts;
- Alimony payments;
- Forestation or reforestation expenses;
- Foreign housing exclusion;
- Repayments of supplemental unemployment compensation;
- Certain expenses of qualified performing artists; and
- Amount of jury duty pay reported on line 22, Form 1040, that was repaid to employers.

A deficit occurred if the allowable exclusions and deductions exceeded gross income, (i.e., the amount on line 30 was greater than the amount on line 23).

## Adjustments

See "Statutory Adjustments."

## Advance Earned Income Credit Payments

(line 52, Form 1040)

Taxpayers who believe they would be eligible for the earned income credit at the end of the year could receive part of the credit from their employers as an additional payment in their paychecks during the year. Those payments were then shown on the tax return where they either increased the balance due amount or reduced the amount of the overpayment.

## Alimony Paid

(line 29, Form 1040)

Payments made as alimony or separate maintenance counted as a deduction (an adjustment to total income) for the person paying them.

## Alimony Received

(line 11, Form 1040)

Payments received as alimony or separate maintenance were income to the person receiving them.

## All Other Taxes

(lines 47, 49, 50, 51, Form 1040)

For the statistics in this report, this amount represents the sum of the self-employment tax, tax from the recapture of the investment credit and the low income housing credit, social security and Medicare taxes on tip income, penalty tax on qualified retirement plans, and other unspecified taxes which included uncollected FICA (or social security) tax on tips, excess golden parachute payments, and section 72 penalty taxes. This differs slightly from the "other taxes" portion of the Form 1040 itself, which included the taxes listed above plus the alternative minimum tax and the advance earned income credit payments received. Alternative minimum tax is tabulated in this report as a part of "total income tax" and is one of the criteria for

determining the taxable or nontaxable classification of the return. Advance earned income credit payments are shown as a separate item in computing total tax liability, balance due or refund. (See also "Taxable and Nontaxable Returns" and "Total Income Tax.")

### **Alternative Minimum Tax $\Delta$**

(line 48, Form 1040)

The alternative minimum tax (AMT) was levied on benefits received in the form of deductions and exclusions which reduced an individual's regular effective tax rate. These benefits, known as "alternative minimum tax preferences and adjustments," resulted from the treatment that the tax law gave to particular income and expense items.

Alternative minimum taxable income (line 21, Form 6251) was defined as taxable income adjusted for net operating losses from other tax years with plus the amount of adjustments and preferences. Alternative minimum taxable income (AMTI) was then reduced by an exemption amount determined by filing status and AMTI. If the return was filed jointly by a married couple or a surviving spouse, the maximum amount of the exemption was \$45,000. The maximum amount for a single or head of household taxpayer was \$33,750, and for a married couple filing separately, \$22,500. The AMT exclusion was phased out if AMTI exceeded certain levels. For single taxpayers, the phase-out began at \$112,500 and ended at \$247,500. For joint returns the range was \$150,000 to \$330,000, and for married couples filing separately, the range was \$75,000 to \$165,000.

If there was an amount remaining after subtracting the exemption, the first \$175,000 (\$87,500 or less if married filing separately) was taxed at a 26 percent rate; any excess was taxed at a 28 percent rate. This amount was then reduced by the recalculated alternative minimum tax foreign tax credit and regular income tax before credits (line 38, Form 1040 plus any tax from Form 4970 included on line 39, Form 1040 minus the regular foreign tax credit, line 43, Form 1040) to arrive at the alternative minimum tax.

### **Basic Standard Deduction**

(included in line 34, Form 1040)

See "Standard Deduction."

### **Business or Profession Net Income or Loss**

(line 12, Form 1040)

This source of income or loss was reported by individuals who were sole proprietors of a nonfarm business, including self-employed members of a profession.

If two or more sole proprietorships were operated by the same taxpayer, the single amount of net income or loss included in the adjusted gross income represented the combined net income and loss from all sole proprietorships. The proprietor was required to exclude investment income from business profits and include it, instead, with the various types of investment income for which separate provisions were made on the individual income tax return.

Total expenses (line 28, Schedule C) were deducted from gross income (line 7, Schedule C) to arrive at a tentative profit or loss. Expenses for business use of the taxpayer's home (line 30, Schedule C) were then deducted to arrive at net income or loss. Compensation of the proprietor was taxable income and, therefore, not allowed as a business deduction in computing net income. The deduction of net operating losses from previous years was not considered a business expense, but was offset against "Other Income" (line 22, Form 1040).

Information on sole proprietorships, business receipts, and expenditures can be found in the annual fall issue of the *Statistics of Income Bulletin*.

### **Capital Assets**

See "Sales of Capital Assets, Net Gain or Loss."

### **Capital Gain Distributions Reported on Form 1040**

(line 14, Form 1040)

These distributions included long-term capital gain either credited or distributed to individual

taxpayers by regulated investment companies, mutual funds, and real estate trusts. Taxpayers also reported capital gain distributions on Schedule D, *Capital Gains and Losses*, but they could enter the distributions directly on line 14 of Form 1040 if they had no other gain or loss to report on Schedule D.

## Capital Gains and Losses

See "Sales of Capital Assets, Net Gain or Loss."

## Casualty or Theft Loss Deduction, Nonbusiness

(line 17, Schedule A)

Nonbusiness casualty and theft losses were deductible, as an itemized deduction, from adjusted gross income to the extent that nonreimbursable net loss for each such casualty or theft exceeded \$100, and the combined amount for all net losses during the year exceeded 10 percent of adjusted gross income. (See also "Total Itemized Deductions.")

## Child Care Credit

(line 41, Form 1040)

This credit could be claimed by taxpayers who, while employed or looking for work, incurred expenses for the care of dependent children under age 13, or disabled dependents of any age. Qualified expenses included those for services performed within the home by non-dependent babysitters, maids, or cooks. Expenditures paid for the care of children under the age 13 or any other qualified individuals for out-of-home non-institutional care qualified for the child care credit.

The maximum amount of care-related expenses on which the credit could be based was the smaller of earned income or \$2,400, if one qualifying child or dependent was involved, and the smaller of earned income or \$4,800, if more than one dependent was involved. For returns of married couples filing jointly, earned income refers to the earnings of the spouse with the lesser earned income. Exceptions were allowed if the spouse was disabled or a full-time student.

The credit was equal to 30 percent of eligible expenses for taxpayers with adjusted gross income of \$10,000 or less. The credit was reduced by one percentage point for each \$2,000 increment of adjusted gross income in excess of \$10,000 up to \$28,000. The credit remained at 20 percent of expenses for individuals with adjusted gross income over \$28,000.

The amount of the credit which could be claimed was limited to income tax before credits, and any excess was not refundable.

## Contributions Deduction

(line 16, Schedule A)

Taxpayers could deduct contributions to certain organizations that were religious, charitable, educational, scientific, or literary in purpose. Contributions could be in cash, property, or out-of-pocket expenses that a taxpayer paid to do volunteer work for a qualified organization. Contributions were allowed as an itemized deduction on Schedule A. Cash contributions were generally limited to one-half of the taxpayer's AGI. Therefore, the sum of the separate charitable contributions could be more than the total deduction (which had been limited). Contributions which could not be deducted due to the AGI limitation could be carried over to future years (and brought over from previous years).

## Credit for Federal Tax on Gasoline and Special Fuels

(line 59, Form 1040)

This credit (claimed on Form 4136) was allowed for federal excise taxes paid on gasoline and special fuels, such as gasohol and diesel fuel, provided the fuel was used for certain purposes (such as farm or non-highway use in a trade or business), bought at a price that included the tax, and a refund of the tax was not requested or received. The credit could reduce unpaid total tax liability or could be refunded. A one-time refundable credit was allowed to the original purchaser of a new, qualified diesel-powered highway vehicle. The credit was \$102 for a car, and \$198 for a light truck or van.

**Credit for the Elderly or Disabled**

(line 42, Form 1040)

A credit (claimed on Schedule R) for the elderly or permanently and totally disabled was available to taxpayers age 65 or older (within certain income limitations), and to those taxpayers under age 65 who had retired with a permanent and total disability and who had received taxable income from a public or private employer because of that disability. The income to which the credit could be applied was reduced by nontaxable amounts of social security and railroad retirement benefits, veterans' pensions, and any other pension, annuity, or disability benefits that were excluded from income under any other provisions of the law.

An individual was considered permanently and totally disabled when he or she could not engage in any substantial gainful activity because of a physical or mental condition which had lasted, or was expected to last, at least twelve months, or was determined to be terminal.

The maximum credit available (\$1,125), was limited to total income tax with any excess not refundable, and was reduced if the taxpayer's income exceeded certain levels. Generally, if a taxpayer's income was high enough to require the reporting of social security benefits as taxable income, the taxpayer could not take the credit.

**Credit from Regulated Investment Companies**

(line 59, Form 1040)

Taxpayers were required to include in total income any amounts which were allocated to them as undistributed long-term capital gains of regulated investment companies. If investment companies paid tax on the capital gain, taxpayers were entitled to claim a refundable credit (claimed on Form 2439) for their proportionate share of the tax paid.

**Credit to 1994 Estimated Tax**

(line 63, Form 1040)

This amount was the part of the overpayment of 1993 tax which taxpayers specifically requested to

be credited to their estimated tax for 1994. (See also "Overpayment" and "Estimated Tax Payments.")

**Deduction of Self-Employment Tax**

(line 25, Form 1040)

If a taxpayer had income from self-employment and owed self-employment tax, one half of that tax was deductible for income tax purposes. The amount was subtracted as an adjustment from total income in the calculation of AGI.

**Deferral of Additional 1993 Taxes  $\Delta$** 

(line 58b, Form 1040)

Higher income taxpayers with taxable income in excess of certain amounts (\$115,000 if single; \$140,000 if married filing jointly or surviving spouse; \$70,000 if married filing separately; \$127,500 if head of household) and without alternative minimum tax liability, were permitted to defer payment of two thirds of additional taxes solely due to tax rate increases imposed by the Omnibus Budget Reconciliation Act of 1993. Taxpayers electing this deferral option were required to file Form 8841, *Deferral of Additional 1993 Taxes*, with their 1993 return. Half of deferred taxes were to be paid by April 17, 1995 and the remaining half by April 15, 1996.

**Dividends**

(line 9, Form 1040)

Dividend income consisted of distributions of money, stock, or other property received by taxpayers from domestic and foreign corporations, either directly or passed through estates, trusts, or partnerships. Dividends also included distributions from money market mutual funds.

Dividends did not include nontaxable distributions of stock or stock rights, returns of capital, capital gains, or liquidation distributions. Taxpayers were also instructed to exclude amounts paid on deposits or withdrawable accounts in banks, mutual savings banks, cooperative banks, savings and loan associations, and credit unions, which were to be treated as interest income.

**Earned Income Credit  $\Delta$** 

(line 56, Form 1040)

The earned income credit for 1993 was made up of three credits: the basic credit with a maximum of \$1,434 for one qualifying child and \$1,511 for two or more qualifying children; the health insurance credit with a maximum of \$465 for health insurance that covered a qualifying child; and the extra credit for a qualifying child born in 1993 with a maximum of \$388. The credit was available to workers who had a qualifying child living with them for more than half the year and whose earned income and adjusted gross income were each less than \$23,050. The credit was generally based on earned income, consisting of wages, salaries, and other employee compensation, plus net earnings from self-employment. Taxpayers could not take the credit if their filing status was married filing separately, or they claimed the foreign income exclusion.

For this report, the earned income credit is divided into three parts: the amount used to offset income tax before credits (limited to the amount needed to reduce income tax after credits to zero); the amount used to offset all other taxes (limited to the amount needed to reduce total tax liability to zero); and the refundable portion. (See also "Advance Earned Income Credit Payments.")

**Earned Income Credit, Refundable Portion**

See "Earned Income Credit."

**Earned Income Credit Used to Offset Income Tax Before Credits**

See "Earned Income Credit."

**Earned Income Credit Used to Offset Other Taxes**

See "Earned Income Credit."

**Employee Business Expense**

See "Unreimbursed Employee Business Expenses."

**Estate or Trust Net Income or Loss**

(line 36, Schedule E, Part III)

This was the beneficiary's share of fiduciary income (with the exception of the items described below, which were reported separately) from any estate or trust. Income from estates or trusts included amounts required to be distributed, amounts credited to beneficiaries' accounts from current-year fiduciary income (whether or not actually distributed), and any other amounts which were properly paid, credited, or required to be distributed for that year.

Taxpayers excluded from estate or trust income their share of dividends and gains or losses from sales of capital assets or other property. Such income (which made up the largest portion of income from estates or trusts) was included on the tax return on the separate lines provided for these income types and was not separately identified for the statistics. A loss from an estate or trust was allocated to the beneficiary only upon settlement or termination of an estate or trust and was limited by the "passive loss" rules.

For the tables, if a return showed net income from one estate or trust, and a net loss from another, that return was tabulated in both the "total income" and "total loss" columns. The columns labeled "net income" and "net loss" represent the sum of all income and losses reported from all estates or trusts, i.e., the net amount computed on a return-by-return basis.

**Estimated Tax Payments**

(line 55, Form 1040)

This figure represents the total of the tax payments made for 1993 using Form 1040-ES, and any overpayment from the taxpayer's 1992 return that was applied to the 1993 estimated tax. Generally, individuals were required to make estimated tax payments if they expected to owe, after subtracting withholding and credits, at least \$500 in tax for 1993, and they expected withholding and credits to be less than the smaller of: (a) 90% of the tax shown on Form 1040 for 1993, or (b) 100% of the tax shown on Form 1040 for 1992.

## Excess Social Security Taxes Withheld $\Delta$

(line 58a, Form 1040)

If a taxpayer earned more than \$57,600 (\$55,500 for 1992) in total wages from two or more employers in 1993, too much social security (FICA) or Railroad Retirement Act (RRTA) tax may have been withheld from his or her wages. If a taxpayer earned more than \$135,000 (\$130,200 for 1992) in total wages from two or more employers in 1993, too much Medicare tax may have been withheld from his or her wages. Filers claimed credit for such overpayment on their tax returns. The excess social security, RRTA and Medicare taxes withheld could be taken as a credit toward payment of the taxpayer's income tax or refunded. In the case of a joint return, the credit was computed separately for each taxpayer.

## Exemptions $\Delta$

(lines 6, 36, Form 1040)

In the computation of taxable income, a \$2,350 deduction (\$2,300 for 1992) was allowed for each exemption claimed if adjusted gross income was less than \$81,350. In general, an exemption was allowed for each taxpayer and dependent shown on a return. If an individual who could be claimed as a dependent by another taxpayer filed a return, that individual could not claim his or her own exemption.

With few exceptions, an individual had to meet five requirements to qualify as a dependent for 1993:

- 1) The individual received more than half of his or her support for 1993 from the taxpayer;
- 2) The individual was related to the taxpayer (such as a son, daughter, or parent) or was a member of the same household for the entire year;
- 3) The individual did not file a joint return with his or her spouse;
- 4) The individual met certain citizenship requirements;
- 5) The individual's gross income was less than \$2,350. An exception to the income limitation was

granted to children under age 19, or full-time students under age 24.

These statistics classify the exemptions as children at home, children away from home, parents, and other.

If a taxpayer had AGI above certain levels, his or her personal exemption deduction may have been reduced or eliminated. For single taxpayers, the phaseout began at \$108,450 and was completed at \$230,950; for married persons filing jointly and surviving spouses, the phaseout began at \$162,700 and was completed at \$285,200; for heads of household, the phaseout began at \$135,600 and was completed at \$258,100; and for married persons filing separately, the phaseout began at \$81,350 and was completed at \$142,600.

## Farm Net Income or Loss

(line 19, Form 1040)

This source of income or loss was reported by individuals who were sole proprietors of farms. When there were two or more farms operated by the same taxpayer, the single amount of profit or loss included in the adjusted gross income represented the combined profit and loss from all farming activities. Farm business total expenses (line 35, Schedule F) were deducted from farm gross income (line 11, Schedule F) to arrive at farm net profit or loss.

Gains from certain sales of livestock and crops that qualified for capital gains treatment were excluded from farm net profit or loss and were included in capital gains. Farm rental income was included in total rent net income or loss. (See also "Farm Rental Net Income or Loss.")

## Farm Rental Net Income or Loss

(line 39, Schedule E)

Taxpayers were required to report farm rental income and expenses separately from other farm profit or loss if they: a) received income that was based on crops or livestock produced by the tenant, and b) did not manage or operate the farm to any great extent.

## Filing Status

See "Marital Filing Status."

## Foreign Earned Income Exclusion

(included in line 22, Form 1040)

Qualified taxpayers could exclude from total income a certain amount of their foreign earned income and employer-provided foreign housing expenses if their home, for tax purposes, was in a foreign country.

Qualifying individuals were limited to the lesser of a \$70,000 exclusion or their total foreign earned income. Also, they could elect to exclude a portion of employer-provided foreign housing expenses. If the taxpayer elected to take both the foreign earned income and foreign housing exclusions, the total amount of both exclusions was limited to the taxpayer's total foreign earned income. The foreign earned income exclusion was entered as a negative amount on this line by the taxpayer but edited into a separate field during service center processing.

In this report, the foreign earned income exclusion includes the foreign housing exclusion.

## Foreign Housing Deduction

(included in the total on line 30, Form 1040)

Qualified taxpayers who had foreign housing expenses that were not provided by their employer were eligible to deduct these expenses from total income. This deduction together with the foreign earned income exclusion was limited to the total amount of foreign earned income for 1993.

## Foreign Tax Credit

(line 43, Form 1040)

Individuals who paid income or excess profit taxes to a foreign country or U.S. possession could claim either this credit against Federal income tax liability, or take an itemized deduction for the amount of the foreign tax payment. Depending on the taxpayer's income and taxes, the foreign tax credit could be less than the amount of foreign tax paid. Qualifying foreign taxes paid in excess of the allowable amount for Tax Year 1993 could be carried back 2 years and then forward 5 years.

## Forfeited Interest Penalty Adjustment

(line 28, Form 1040)

Taxpayers who paid penalties for the premature withdrawal of funds from time savings accounts or deposits could deduct those penalties as an adjustment to total income.

## Forms 1040, 1040A, and 1040EZ

The individual income tax system utilizes three major forms to collect income and tax information: the 1040, 1040A, and 1040EZ. Variations of the three basic forms included 1040PC, 1040TEL, and electronic filing. Form 1040PC returns were generated by IRS-approved software on a personal computer, and were typically condensed versions of the standard paper forms.

Returns of all of these types were included in the population of returns subjected to sampling, and were classified by the guidelines for filing a standard form (i.e., Forms 1040, 1040A and 1040EZ), discussed below. For example, if a return was filed as a 1040PC and its characteristics dictated that it otherwise would have been filed as a Form 1040, it would have been classified as such for statistical purposes. Likewise, if a return was filed electronically that would have been a Form 1040EZ had it been filed on paper, it would have been considered a Form 1040EZ in the statistics. All 1040TEL returns were considered to have been Form 1040EZ for these statistics.

The forms represented different levels of complexity in regard to the information reported. The Forms 1040A and 1040EZ, for instance, could only be used if an individual's taxable income was less than \$50,000, his other income came from only a limited number of sources, and the taxpayer did not itemize deductions. The Form 1040 had to be used if taxable income was greater than \$50,000. In addition, the taxpayer had to file Form 1040 if he or she itemized deductions or had income (or losses) from a source not provided for on Form 1040A or 1040EZ, used certain tax provisions, or had certain other tax credits. (For a complete description of each form see Section 5, 1993 Forms and Instructions.)



## **Gambling Loss Deduction**

(included in line 25, Schedule A)

Gambling losses (to the extent of gambling winnings) were fully deductible for taxpayers who itemize deductions. (See also "Total Itemized Deductions.")

## **General Business Credit**

(line 44, Form 1040)

The general business credit consisted of the investment credit, the jobs credit, the alcohol fuel credit, the low-income housing credit, the research credit, the enhanced oil recovery credit, the disabled access credit, the renewable electricity production credit, the Indian employment credit, the credit for employer social security and Medicare tax paid on employee tips, and the community development corporation credit. Taxpayers claiming more than one of the credits were required to summarize them on Form 3800, *General Business Credit*. The general business credit was limited to 100 percent of the first \$25,000 (\$12,500 for a married couple filing separately) of tax liability and 75 percent of the excess over \$25,000. If the current year general business credit exceeded the tax liability limitation, the excess amount could be carried back to the 3 preceding tax years, then forward 15 years.

## **Home Mortgage Interest Deduction**

(lines 9a+9b, Schedule A)

See "Interest Paid Deduction."

## **Income Subject to Tax**

See "Modified Taxable Income."

## **Income Tax After Credits**

[(line 40 minus line 45) minus part or all of line 56, Form 1040]

To arrive at income tax after credits, taxpayers deducted total credits (line 45, Form 1040) from income tax before credits (line 40, Form 1040). For the statistics, tax was further reduced by the portion

of the earned income credit which did not result in a negative tax. This portion of the earned income credit was included in the total credits as "earned income credit used to offset income tax before credits." Any tax remaining after subtraction of all credits and the earned income credit was tabulated as "income tax after credits."

## **Income Tax Before Credits**

(line 40, Form 1040)

This amount consisted of the tax liability on taxable income, computed by using the tax tables, tax rate schedules, Schedule D Tax worksheet, Form 8615, or Form(s) 8814, plus any additional taxes (line 39). (See also "Tax Generated.")

## **Income Tax Withheld $\Delta$**

(line 54, Form 1040)

Income tax withheld included amounts: deducted from salaries, wages, and tips, as reported on Form W-2; deducted from pensions, annuities, and certain gambling winnings as reported on Forms 1099-R and W-2G; and withheld from total distributions of profit-sharing, retirement plans, and individual retirement accounts, as reported on Form 1099-R.

In some cases, a backup withholding rate of 31 percent was required for interest, dividend, and royalty payments which, generally, were not subject to withholding.

## **Individual Retirement Arrangement Deductible Payments**

(lines 24a and 24b, Form 1040)

An individual retirement account (IRA) is a savings program that allows a taxpayer to set aside money for retirement. Beginning in 1987, the deduction for IRA contributions was reduced or eliminated for taxpayers who were (or whose spouse was) covered by an employee retirement plan and whose adjusted gross income exceeded certain levels. (Nondeductible contributions were still al-

lowed for such taxpayers.) Deductible contributions could be subtracted from the employee's total income in arriving at adjusted gross income.

Contributions to an IRA (whether or not they were deductible) were limited to the lesser of: a) the individual's taxable compensation for the year, or b) \$2,000 (\$2,250 if a nonworking spousal IRA was included).

Unless they were disabled, taxpayers could not start withdrawing funds from the account until they reached age 59-1/2. After age 70-1/2 taxpayers were required to begin withdrawals. Penalty taxes were assessed if the taxpayer failed to comply with these limitations.

Individuals could also set up an IRA to include a nonworking spouse who met certain qualifying conditions. The total IRA deduction, including both the taxpayer and the nonworking spouse, could not exceed \$2,250. A spousal IRA deduction is tabulated in the statistics as "Secondary IRA payments."

Payments to an IRA for a particular taxable year had to be made no later than the due date of the individual's return for that year.

## **Individual Retirement Arrangement Taxable Distributions**

(line 16b, Form 1040)

Any money or property received from a taxpayer's IRA account was considered a distribution and, generally, had to be included in the taxpayer's total income in the year received. Excepted from this rule were tax-free roll-over distributions from one retirement account to another, and distributions where the payout represented previously taxed non-deductible IRA contributions.

## **Interest Paid Deduction $\Delta$**

(line 12, Schedule A)

The rules for deducting home mortgage interest for 1993 were: (1) if a taxpayer took out a mortgage before October 13, 1987, secured by the taxpayer's main or second home, all the interest was deductible, (2) if the taxpayer's mortgage was after October 13, 1987, and the funds were used to buy, build,

or improve that home, all interest could be deducted if the total of all mortgages on the property was \$1 million or less (\$500,000 if married filing separately), and (3) taxpayers could deduct all of the interest on an additional \$100,000 (\$50,000 if married filing separately) of mortgages on their main or second home other than to buy, build, or improve that home.

Generally, investment interest (interest paid on money borrowed that is allocable to property held for investment) was fully deductible up to the amount of net investment income. Beginning in 1993, the net investment income that was to be compared to investment interest could not include any net capital gains taxed at the 28 percent maximum capital gain tax rate. Interest relating to business, royalty, and rental income was deducted directly from these items and was not reflected in the interest paid statistics.

## **Interest Received**

See "Taxable Interest Received."

## **Interest, Tax-Exempt**

See "Tax-Exempt Interest."

## **Investment Interest Expense Deduction**

(line 11, Schedule A)

See "Interest Paid Deduction." and "Total Itemized Deductions."

## **Itemized Deductions**

See "Total Itemized Deductions" and specific types.

## **Itemized Deduction Limitation**

See "Total Itemized Deductions."

## **Limited Miscellaneous Deductions**

(lines 19-24, Schedule A)

Certain taxpayer expenses could be deducted on Schedule A, but were limited to the amount that exceeded 2 percent of adjusted gross income. These

included: unreimbursed employee business expenses (including qualifying educational expenses), tax preparation fees, expenses paid to produce or collect taxable income, and expenses paid to manage or protect property held for earning income (including safe deposit boxes).

## **Long-Term Capital Gain or Loss**

(line 17, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss."

## **Long-Term Gain or Loss from Other Forms**

(line 12, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss."

## **Long-Term Loss Carryover**

(line 15, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss."

## **Marginal Tax Rates**

Different portions of taxable income are taxed at different rates. The tax rate applied to the last dollar of income is called the "marginal tax rate" for that return. (See also "Tax Generated.")

## **Marital Filing Status**

(lines 1-5, Form 1040)

The five marital filing status classifications were:

- (1) returns of single persons (not heads of household or surviving spouses);
- (2) joint returns of married persons;
- (3) separate returns of married persons;
- (4) returns of heads of household; and
- (5) returns of surviving spouses.

Marital filing status was usually determined as of the last day of the tax year. If one's spouse died during the tax year, the survivor was considered married for the entire year. If a taxpayer was divorced during the tax year and did not remarry, the taxpayer was considered to be unmarried for the

entire year. Surviving spouse status could only be used by those whose spouse died in 1991, 1992, or 1993.

## **Medical and Dental Expenses Deduction**

(lines 1-4, Schedule A)

Qualified medical expenses included nonreimbursed payments made for the diagnosis, treatment, or prevention of disease or for medical or dental insurance. However, taxpayers who took the self-employed health insurance adjustment had to reduce their total premium deduction by the amount of the adjustment (see "Self-Employed Health Insurance"). In general, medical and dental expenses could be claimed as an itemized deduction to the extent that they exceeded 7.5 percent of adjusted gross income. Amounts paid for medicine and drugs were deductible only for items not available except by prescription or were for insulin. Taxpayers could deduct costs for transportation to obtain medical care and also a maximum of \$50 per day for certain lodging expenses incurred while traveling to obtain medical care. (See also "Total Itemized Deductions.")

## **Minimum Tax Credit**

(line 44, Form 1040)

A minimum tax credit could be taken for 1993 by certain taxpayers who paid alternative minimum tax for 1992. If all of the minimum tax credit (claimed on Form 8801) could not be used for 1993, the excess could be carried forward to later years.

## **Miscellaneous Itemized Deductions**

(lines 19-25, Schedule A)

Miscellaneous itemized deductions were divided into two types. The first, such as employee business expenses, included those items that were limited to the amount that exceeded 2 percent of adjusted gross income, while the expenses of the other types, such as gambling losses not in excess of gambling winnings, were fully deductible. (See also "Gambling

Loss Deduction" , "Limited Miscellaneous Deductions", and "Miscellaneous Deductions Other Than Gambling.")

## Miscellaneous Deductions Other Than Gambling

(included in line 25, Schedule A)

Other fully deductible expenses included such items as impairment-related work expenses for disabled persons, and amortizable bonds. (See also "Miscellaneous Itemized Deductions" and "Total Itemized Deductions.")

## Modified Taxable Income

"Modified taxable income" is the term used to describe "income subject to tax," the actual base on which tax is computed for the statistics in Tables 3.4 and 3.5. For taxpayers filing current year returns, modified taxable income is identical to "taxable income."

For prior year returns included in the 1993 statistics, a modified taxable income was calculated by using the tax rate schedule to impute a hypothetical taxable income amount necessary to yield the given amount of tax reported.

A person who has no tax will have no modified taxable income. Since, the tax rate schedule is used to generate the modified taxable income, it is possible for a person to have up to four dollars of taxable income but have no modified taxable income because their tax reported would be zero.

## Moving Expenses Deduction

(line 18, Schedule A)

Certain employees who had to move to a new residence as a result of changing jobs could claim certain expenses for moving and house-hunting as an itemized deduction. In order to qualify for this deduction, the new work place had to be at least 35 miles farther from the former residence than the old job was. Deductible expenses included those incurred to move household and personal goods, as well as travel, lodging, and 80 percent of meals for

the taxpayer and household members en route to the new residence. Additional deductible expenses subject to dollar limitations included house-hunting trips, and the cost of selling a residence or breaking a lease.

## Net Capital Gain in AGI less loss

See "Sales of Capital Assets, Net Gain or Loss."

## Net Operating Loss

(included in line 22, Form 1040)

The excess loss of a business when AGI for a prior year was less than zero. The loss could be applied to the AGI for the current year and carried forward up to 15 years. (See also "Other Income.")

## Nondeductible Passive Losses

(calculated on Form 8582)

Nondeductible passive losses were calculated by subtracting deductible passive losses reported on Form 8582 (line 11) from total passive losses (lines 1b+2b) and were limited to zero.

## Other Adjustments

(included in line 30, Form 1040)

See "Statutory Adjustments."

## Other Income

(line 22, Form 1040)

Included in other income were items such as prizes, awards, sweepstakes winnings, gambling winnings, recoveries of bad debts, insurance received as reimbursement for medical expenses taken as a deduction in a previous year, and any other income subject to tax for which no specific line was provided on the return form. Any foreign earned income exclusions, or "net operating loss" in an earlier year (that was carried forward and deducted for 1993) was entered as a negative amount on this line by the taxpayer but edited into separate fields during service center processing.

**Other Payments**

(line 59, Form 1040)

See "Credit for Federal Tax on Gasoline and Special Fuels" and "Credit from Regulated Investment Companies."

**Other Tax Credits**

(included in line 45, Form 1040)

"Other tax credits" is a residual category in the statistics and does not relate to a line item on a tax form. It includes "credit for fuel from a nonconventional source" and other miscellaneous credits that did not belong in any other category and were used to offset income tax before credits.

**Other Taxes Deduction**

(line 7, Schedule A)

Other taxes consisted of any deductible tax other than state and local income taxes, real estate taxes, and personal property taxes. Examples of other taxes are taxes paid to a foreign country or US possession. (See also "Personal Property Tax" and "Taxes Paid Deduction.")

**Overpayment**

(line 61, Form 1040)

An overpayment of tax occurred when the "total tax payments" exceeded "total tax." Overpayments included the amount of any "refundable portion of the earned income tax credit." An overpayment could be refunded or credited toward the estimated tax for the following year. (See also "Credit to 1994 Estimated Tax" and "Refund.")

**Overpayment Refunded**

(line 62, Form 1040)

See "Overpayment" and "Refund."

**Parents' Election to Report Child's Interest and Dividends**

(calculated on Form 8814)

A parent could report on his or her return income received by his or her child. If the election was

made, the child was not required to file a return. A parent could make this election if the child:

- was under age 14 on January 1, 1994;
- had income only from interest and dividends;
- had gross income for 1993 that was more than \$500 but less than \$5,000;
- had no estimated tax payments for 1993;
- did not have any overpayment of tax shown on his or her 1992 return applied to the 1993 return; and
- had no Federal income tax withheld from his or her income (backup withholding).

If the parents were not filing a joint return, special rules applied to determine which parent could make the election.

**Partnership and S Corporation Net Income or Loss**

(line 31, Schedule E)

Partnerships and S corporations (formerly Subchapter S corporations) are not taxable entities; therefore, tax on their net profit or loss was levied, in general, directly on the members of the partnership or shareholders of the S corporation. The profit or loss shown in the statistics was the taxpayer's share of the ordinary gain or loss of the enterprise, and certain payments made to the taxpayer for the use of capital or as a salary. Net long-term capital gains received from partnerships and S corporations were reported on Schedule D.

If a return showed net income from one partnership or S corporation and a net loss from another, the two were added together, and the return was tabulated by the net amount of income or loss in the appropriate column. Beginning in 1987, net income and net loss were reported separately for passive and non-passive partnership and S corporation activities. Passive losses were limited under new rules to the amount that could offset passive income.

**Payment with Request for Extension of Filing Time**

(line 57, Form 1040)

This payment was made when the taxpayer filed Form 4868, *Application for Automatic Extension of*

*Time to File U.S. Individual Income Tax Return*, or Form 2688, *Application for Additional Extension of Time to File*. The extension granted the taxpayer an additional period of time to file a tax return, but did not extend the time for the payment of the expected tax. Full payment of any tax due had to be made with the application for extension.

## Payments to a Keogh Plan

(line 27, Form 1040)

Self-employed individuals were allowed to contribute to a Keogh retirement plan or a simplified employment pension plan for themselves and to deduct all or part of such contributions in computing adjusted gross income. The amount which could be deducted was based on net earnings from self-employment.

## Penalty Tax on Qualified Retirement Plans

(line 51, Form 1040)

If taxpayers withdrew any funds from an Individual Retirement Account or qualified retirement plan before they were either age 59-1/2 or disabled, they were subject to a penalty tax equal to 10 percent of the premature distribution. Any taxpayer who failed to withdraw the minimum required distribution after reaching age 70-1/2 had to pay a 50 percent excise tax on the excess accumulation. Contributions to the retirement plans in excess of the legal limitation for the year (the lesser of \$2,000 or the taxpayer's compensation for the year) were subject to an excise tax equal to 6 percent of the excess contribution.

## Pensions and Annuities

(lines 17a, 17b, Form 1040)

Generally, pensions are periodic income received after retirement for past services with an employer, while annuities are income payable at stated intervals after payment of a specific premium. A taxpayer could acquire a pension or annuity either by purchase from a commercial organization (usually life insurance, endowment, or annuity contracts) or under a plan or contract connected with the

taxpayer's employment. Those pensions or annuities obtained in connection with employment could be purchased entirely by the taxpayer or could be financed in part (a contributory plan) or in whole (a non-contributory plan) by contributions of the employer.

Since a non-contributory plan was paid for entirely by an employer, the amount received by the employee was fully taxable. This fully taxable pension was reported on lines 17a and 17b. For the taxpayer who participated in a contributory retirement plan while employed, the amount received was only partially taxable. In general, the amount excludable from gross income, the nontaxable portion, represented the taxpayer's contributions under the plan, while the taxable portion represented the employer's contribution and earnings on the entire investment. The nontaxable contribution had to be amortized over the expected lifetime of the taxpayer.

The entire amount of pensions and annuities received for the year was reported on line 17a of the Form 1040. The taxable portion was computed on a separate worksheet and entered on line 17b.

## Personal Property Taxes Deduction

(included in line 7, Schedule A)

Personal property tax could be included as a deduction, if the tax was an annual tax based on value alone. Personal property tax was included in the line for other taxes (line 7, Schedule A) but for statistical purposes it is shown separately in the Basic Tables. (See also "Taxes Paid Deduction.")

## Predetermined Estimated Tax Penalty

(line 65, Form 1040)

If a return showed taxes of \$500 or more owed on line 64 (tax due at time of filing) and this amount was more than 10 percent of the total tax, the taxpayer could owe a penalty, unless tax payments in the current year equaled or exceeded prior-year tax liability (provided prior year liability was greater than zero). Also, taxpayers could owe a penalty if

they underpaid their 1993 estimated tax liability for any payment period. Form 2210 was used to determine the amount of a penalty, if any.

For this report, the predetermined estimated tax penalty includes only the amount calculated by the taxpayer when the return was initially filed.

## Primary IRA Payments

(line 24a, Form 1040)

See "Individual Retirement Arrangement Deductible Payments."

## Real Estate Taxes

(line 6, Schedule A)

Included taxes paid on real estate that was owned and not used for business by the taxpayer. The real estate taxes could only be used as a deduction if the taxes were based on the assessed value of the property. Also, the assessment had to be made uniformly on property throughout the community, and the proceeds had to be used for general community or governmental purposes. (See also "Taxes Paid Deductions").

## Recapture Taxes

(line 49, Form 1040)

See "Tax from Recomputing Prior Year Investment Credit."

## Refund

(line 62, Form 1040)

A refund of tax included all overpayment of income taxes not applied by the taxpayer as a credit to the next year's estimated tax. (See also "Overpayment.")

## Refund Credited to Next Year

(line 63, Form 1040)

See "Credit to 1994 Estimated Tax."

## Regular Tax Computation

Typically, the taxpayer, in determining the amount of "tax generated," first computed taxable

income. Depending on marital status and size of taxable income, the taxpayer then used the tax tables or applied the rates from one of four tax rate schedules to determine tax. Returns of taxpayers who had taxes computed by the Internal Revenue Service were classified under the regular tax computation method.

## Rent and Royalty Net Income or Loss

(line 26, Schedule E)

This amount was the combination of rent net income, rent net loss, royalty net income, and royalty net loss. This amount did not include passive losses that were not deductible, but included carryovers of previous years' passive losses.

## Rent Net Income or Loss

(line 22, columns A,B,C, Schedule E)

Rent net income or loss was determined by deducting from gross rent, the amounts for depreciation, repairs, improvements, interest, taxes, commissions, advertising, utilities, insurance, janitorial services, and any other allowable expenses related to the rented property. In the statistics, total rental net loss includes passive losses that were not deductible in figuring AGI.

## Royalty Net Income or Loss

(line 22, columns A, B, C, Schedule E)

Net royalties consisted of gross royalties less deductions for depletion, depreciation, office rent, legal fees, clerical help, interest, taxes, and similar items. Gross royalties included revenues from oil, gas, and other mineral rights; revenue from patents; and revenue from literary, musical, or artistic works. Certain royalties received under a lease agreement on timber, coal, and domestic iron ore were eligible for capital gains or ordinary loss treatment under Code section 1231. As a result of the separate computation, those royalties are reflected in the statistics for "sales of capital assets" and "sales of property other than capital assets." (See also "Total Rent and Royalty Income or Loss in AGI.")

## S Corporations

See "Partnership and S Corporation Net Income or Loss."

## Salaries and Wages

(line 7, Form 1040)

Salaries and wages as reported on the tax return were amounts of compensation primarily for personal services. The following items are included:

- salaries;
- wages;
- commissions;
- bonuses;
- tips;
- fees;
- excess reimbursement of employee business expenses;
- moving expenses allowances;
- the difference between the fair market value of certain property and the discount price for which it was purchased by a taxpayer from his or her employer;
- severance pay;
- sick pay;
- the value of exercising a stock appreciation right;
- directors' fees;
- vacation allowances;
- most disability payments;
- strike and lockout benefits; and
- the value of certain non-monetary payments for services (e.g., merchandise, accommodations, certain meals or lodging, certain stock purchase plans, or property).

Identifiable amounts for any of these categories which may have been reported by taxpayers as "other income" are treated as salaries and wages for the statistics.

## Sales of Capital Assets, Net Gain or Loss

(line 13, Form 1040)

In general, capital assets for tax purposes included all property held for personal use or investment. Examples of such assets were personal residences, furniture, automobiles, and stocks and bonds. Most assets used for business activities were specifically excluded from treatment as capital assets. (See also "Sales of Property Other Than Capital Assets, Net Gain or Loss.")

The following concepts are used in the computation of net capital gain or loss for this report:

*Long-term or short-term:* If the holding period was one year or less the asset was considered short-term; otherwise it was considered long-term.

*Net capital gain:* If the combination of net short-term gain or loss and net long-term gain or loss resulted in a positive amount, the taxpayer had a net capital gain. The full amount of this gain, whether short-term or long-term was included in adjusted gross income.

*Net capital loss:* If the combination of net short-term gain or loss and net long-term gain or loss resulted in a negative amount, the taxpayer showed a net capital loss. The amount of net capital loss to be included in adjusted gross income was limited to the smaller of the actual net capital loss or \$3,000 (\$1,500 for married persons filing separately). Any excess capital losses over the \$3,000 limit could be carried over to subsequent tax years ("capital loss carry-over" in the statistics).

Net capital gain or loss also included capital gain distributions which were not reported on Schedule D (Capital Gains and Losses). These capital gain distributions were entered directly on line 14 of Form 1040 if the taxpayer did not have any other gains or losses to report on Schedule D. These distributions were, by definition, long-term capital gains. (See also "Capital Gain Distributions Reported on Form 1040.")



## **Sales of Capital Assets Reported on Schedule D**

See "Sales of Capital Assets, Net Gain or Loss."

## **Sales of Property Other Than Capital Assets, Net Gain or Loss**

(line 15, Form 1040)

Property other than capital assets generally included property of a business nature, in contrast to personal or investment property, which were capital assets. Some types of property specifically included in this group were:

- (1) certain depreciable, depletable, and real business property;
- (2) accounts and notes receivable in the ordinary course of business generated from the sale of goods and services ordinarily held for sale by the business or includable in the inventory of the business;
- (3) certain copyrights, literary, musical, or artistic compositions, or similar properties; and
- (4) amounts resulting from certain "involuntary conversions," including net losses from casualty and theft.

Taxpayers reported all gains and losses not treated as capital gains on Form 4797, *Sales of Business Property*.

## **Schedule D Gain Subject to 28 Percent Tax Rate**

See "Tax Generated."

## **Secondary IRA Payments**

(line 24b, Form 1040)

See "Individual Retirement Arrangement Deductible Payments."

## **Self-Employed Health Insurance Deduction $\Delta$**

(line 26, Form 1040)

The Omnibus Budget Reconciliation Act of 1993 extended the provision that allowed self-employed persons, or owners of more than 2 percent of

outstanding stock of an S corporation, to deduct, in the calculation of AGI, up to 25 percent of the amount paid for health insurance for themselves and their families. For 1992, taxpayers had to file an amended return if they wished to take advantage of the extension of the provision which retroactively included the period from July 1, 1992 through December 31, 1993, but amended returns are not reflected in the statistics for 1992. (For more information on amended returns, see Section 2, Description of the Sample.)

## **Self-Employment Tax $\Delta$**

(line 47, Form 1040)

The ceilings on taxable "self-employment income" for 1993 were \$57,600 for self-employment tax, and \$135,000 for Medicare tax (the limits for 1992 were \$55,500 and \$130,200, respectively). (See also "Total Tax Liability.")

## **Short-Term Capital Gain or Loss**

(line 8, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss."

## **Short-Term Gain or Loss from Other Forms**

(line 4, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss."

## **Short-Term Loss Carryover**

(line 6, Schedule D)

See "Sales of Capital Assets, Net Gain or Loss."

## **Size of Adjusted Gross Income**

(line 31, Form 1040)

The amount of adjusted gross income reported by the taxpayer on the return was the basis for classifying data by size of adjusted gross income. Returns without positive adjusted gross income, such as deficit returns or returns on which income and loss were equal, were classified as having "no adjusted gross income" and appear as a separate

class in most basic tables. The absence of a class labeled "no adjusted gross income" indicates that any deficit or break-even returns in a table were included in the lowest income size class.

## Social Security Benefits

(lines 21a, 21b, Form 1040)

Social security benefits included any monthly benefit under title II of the Social Security Act or the part of a "tier I railroad retirement benefit" that was equivalent to a social security benefit. Social security benefits were not taxable unless the taxpayer's total income (including tax-exempt interest) plus one-half of total social security benefits exceeded certain levels. The maximum taxable amount was one half of the net social security benefits received. Social security benefits received were reported on Form 1040, line 21a and the taxable portion was reported on line 21b. Taxpayers who had no taxable benefits were not supposed to show the total benefits on their income tax returns.

## Social Security and Medicare Tax on Tip Income

(line 50, Form 1040)

Cash tips amounting to \$20 or more received by the taxpayer in a month while working for any one employer were subject to withholding of income tax, social security tax (or the equivalent railroad retirement tax), and Medicare tax. If the employer was unable to withhold the social security and Medicare tax, the amount of uncollected social security tax on tips was indicated on the employee's Form W-2, and the employee was required to report the uncollected tax and pay it with the Form 1040. If the employee did not report the tips to the employer, the employee was required to compute the social security and Medicare tax on unreported tips on Form 4137 and attach it to Form 1040.

## Standard Deduction $\Delta$

(included in line 34, Form 1040)

For 1993, the basic standard deduction was increased. Taxpayers who were age 65 or over or blind could claim an additional standard deduction

amount of \$700 or \$900. Both the basic and additional standard deductions were determined by marital filing status, as shown below.

### *Single*

Basic deduction of \$3,700;

Each taxpayer 65 or over or blind was allowed an additional \$900 deduction each for age and blindness.

### *Married filing jointly or surviving spouses*

Basic deduction of \$6,200;

Each taxpayer 65 or over or blind was allowed an additional \$700 deduction each for age and blindness.

### *Married, filing separately*

Basic deduction of \$3,100;

Each taxpayer 65 or over or blind was allowed an additional \$700 deduction each for age and blindness.

### *Head of Household*

Basic deduction of \$5,450;

Each taxpayer 65 or over or blind was allowed an additional \$900 deduction each for age and blindness.

In the statistics, the basic standard deduction is tabulated for all taxpayers who claimed it, including those who were 65 or over or blind. The "additional standard deduction" total includes only the additional amount that was taken by those taxpayers who were 65 or over or blind.

## State Income Tax Refund

(line 10, Form 1040)

If a taxpayer received a refund, credit, or offset of state or local income taxes in 1993 that was paid or deducted before 1993, all or part of that amount had to be reported as income to the extent that an itemized deduction for state and local taxes had previously resulted in a tax benefit.

## State and Local Income Taxes

(line 5, Schedule A)

Taxes paid could be used as an itemized deduction if a taxpayer had state and local income tax

withheld from their salary during 1993; had paid state and local income taxes directly during 1993 for a prior year, or had made mandatory contributions to specific state disability funds. (See also "Taxes Paid Deduction.")

## Statutory Adjustments

(lines 24-30, Form 1040)

Certain adjustments to total income were allowed as deductions in the calculation of adjusted gross income. For 1993, statutory adjustments included payments to a self-employed Keogh retirement plan or a simplified employee pension (SEP), forfeited interest penalty, payments to an IRA, alimony paid, the self-employed health insurance deduction, the deduction for one-half of self-employment tax, and the foreign housing deduction. Each of the above items is described separately in this section. In addition, statutory adjustments included jury duty pay received by the taxpayer and given to the employer if the taxpayer continued to receive wages while on jury duty, the forestation/ reforestation amortization deduction, and the repayment of supplemental unemployment benefits under the Trade Act of 1974. These amounts are included in the "Other Adjustments" category in the statistics.

## Tax Due at Time of Filing

(line 64, Form 1040)

"Tax due" was reported on returns on which total tax liability exceeded total tax payments.

## Tax from Recomputing Prior-Year Investment Credit

(line 49, Form 1040)

The investment tax credit provisions of the law included a recapture rule which required taxpayers to pay back some or all of any investment credit previously taken on property disposed of before the end of the useful life claimed in computing the credit. The law specified that if property qualifying for the credit was disposed of before the end of its

useful life, the tax for the year of disposal was increased by the difference between the credit originally claimed and the credit that would have been allowed based on the shorter actual life. Tax credits could not be applied against this additional tax.

## Tax Generated $\Delta$

(line 38, Form 1040)

This amount was the tax computed on modified taxable income. For 1993, there were five basic tax rates, 15, 28, 31, 36, and 39.6 percent. Long-term capital gains (in excess of short-term capital losses) were subject to a maximum tax rate of 28 percent. The 15-percent bracket applied to taxable income equal to or below \$22,100 for single filers; \$36,900 for joint filers or surviving spouses; \$18,450 for married persons filing separately; and \$29,600 for heads of household. The 28 percent tax bracket applied to taxable income in excess of the 15 percent bracket ceiling and equal to or below \$53,500 for single filers; \$89,150 for joint filers or surviving spouses; \$44,575 for married persons filing separately; and \$76,400 for heads of household. The 31 percent tax rate applied to taxable income in excess of the 28 percent tax bracket ceiling and equal to or below \$115,000 for single filers; \$140,000 for joint filers or surviving spouses; \$70,000 for married persons filing separately; and \$127,500 for heads of households. The new 36 percent tax rate applied to taxable income in excess of the 31 percent tax bracket ceiling and equal to or below \$250,000 for single filers, joint filers, or surviving spouses and heads of households and \$125,000 for married persons filing separately. The new 39.6 percent tax rate applied to taxable income in excess of the upper boundary for the 36 percent tax bracket. The tax generated at each of these tax rates is shown in Tables 3.4 and 3.5.

If children under age 14 had investment income that exceeded \$1,200, there were two methods of reporting this income. If the child filed his or her own return, the investment income that exceeded \$1,200 was taxed at the parents' rate on Form 8615

and tabulated separately in Tables 3.4 and 3.5. If the parents elected to report the child's investment income on their return, they attached a Form 8814. The investment income in excess of \$1,000 is included on Form 1040, line 22. The remaining investment income in excess of the \$600 standard deduction or itemized deduction was taxed at the child's rate (15 percent), added to the parents' tax on Form 1040, line 38, and is also tabulated separately in Tables 3.4 and 3.5.

On most returns, except those with additional taxes from special computations, "tax generated" equaled "income tax before credits." (See also "Modified Taxable Income.")

## Tax Payments Δ

(lines 54, 55, 57-60, Form 1040)

These payments were generally made before the return was filed and were applied against tax liability to determine any amount payable or refundable at the time of filing. They consisted of the following:

- (1) income tax withheld, including backup withholding;
- (2) estimated tax payments (including those from overpayment on 1992 return);
- (3) payment with request for extension of filing time;
- (4) excess social security, Medicare, or railroad retirement tax withheld;
- (5) deferral of additional 1993 taxes;
- (6) credit for tax on certain gasoline, fuel, and oil;
- (7) credit from regulated investment companies.

Each of the above is described under a separate heading in this section.

Although the earned income credit was included with tax payments on the tax return itself (line 56, Form 1040), for the statistics it is treated partly as a credit against income tax liability and partly as a refundable amount. (See also "Earned Income Credit.")

## Tax Penalty

(line 65, Form 1040)

See "Predetermined Estimated Tax Penalty."

## Tax Preparation Fee

(included in line 20, Schedule A)

Tax preparation fees were included on Schedule A as a miscellaneous deduction, the total of which was subject to a 2 percent of AGI limitation. The amounts reported in the statistics are prior to this limitation. (See also "Limited Miscellaneous Itemized Deductions.")

## Tax Rates, Tax Rate Classes

See "Tax Generated."

## Tax Withheld

(line 54, Form 1040)

See "Income Tax Withheld."

## Tax-Exempt Interest

(line 8b, Form 1040)

Tax-exempt interest included interest on certain State and municipal bonds, as well as any tax-exempt interest dividends from a mutual fund or other regulated investment company. This was an information reporting requirement and did not convert tax-exempt interest into taxable interest.

## Taxable and Nontaxable Returns

The taxable and nontaxable classification of a return for this report is determined by the presence of "total income tax" (the sum of income tax after credits and the alternative minimum tax). Some returns classified as "nontaxable" may have had a liability for other taxes, such as self-employment tax, Railroad Retirement Tax Act (RRTA), social security or Medicare taxes on tip income, uncollected employee social security tax on tips, tax from recomputing prior-year investment credit, penalty taxes on individual retirement accounts, Section 72 penalty taxes, advance earned income credit payments, or golden parachute payments. These taxes, however, were disregarded for the purposes of this classification since three of the above taxes were considered social security (rather than income) taxes, and the remaining ones, except for advance

earned income payments, were either based on prior year's income or were penalty taxes.

For this report, the earned income credit is treated first as an amount which was used to offset income tax before credits. Since the earned income credit was refundable, it was subtracted from income tax (for the statistics) after reduction by all other statutory credits. As a result, some returns became nontaxable strictly because of the earned income credit if there was no alternative minimum tax and the earned income credit equaled or exceeded income tax before credits reduced by any other credits.

It should be noted that classification as taxable or nontaxable was based on each return as it was filed and does not reflect any changes resulting from audit or other enforcement activities.

## **Taxable Income**

(line 37, Form 1040)

Taxable income was derived by subtracting from adjusted gross income any exemption amount and either total itemized deductions or the standard deduction. On current year returns, "taxable income" was identical to "modified taxable income."

## **Taxable Interest Received**

(line 8a, Form 1040)

This amount was the taxable portion of interest received from bonds, debentures, notes, mortgages, certain insurance policy proceeds, personal loans, bank deposits, savings deposits, tax refunds, and U.S. savings bonds. Also included as interest were "dividends" on deposits or withdrawable accounts in mutual savings banks, savings and loan associations, and credit unions. These amounts could, in some circumstances, include a child's income which was to be taxed at the parent's rate. Interest on State or local government obligations remained tax-exempt, but the total tax-exempt interest had to be reported on line 8b of Form 1040. It was not included in the taxpayer's income for tax purposes. (See also "Tax-Exempt Interest.")

## **Taxable IRA Distributions (in AGI)**

(line 16b, Form 1040)

See "Individual Retirement Account Taxable Distributions."

## **Taxable Pensions and Annuities (in AGI)**

(line 17a, Form 1040)

See "Pensions and Annuities."

## **Taxable Social Security Benefits (received)**

(line 21a, Form 1040)

See "Social Security Benefits."

## **Taxes Paid Deduction**

(lines 5-8, Schedule A)

Taxes allowed as an itemized deduction from adjusted gross income included personal property taxes, State and local income taxes, taxes paid to foreign countries or U.S. possessions (unless a foreign tax credit was claimed), and real estate taxes except those levied for improvements that tended to increase the value of the property. Mandatory employee contributions to a state disability fund and employee contributions to a state unemployment fund were also included. Federal taxes were not deductible.

Taxes paid on business property were deducted separately on the schedules for business, rent, royalty, and farm income and are excluded from the "taxes paid" statistics in this report.

## **Total Income**

(line 23, Form 1040)

Total income was the sum of the individual income items (lines 7 through 22) before adjustments.

## **Total Income Tax**

(line 46 + line 48 - line 56, limited to zero, of Form 1040)

Total income tax was the sum of income tax after

credits (including the subtraction of the earned income credit) and the alternative minimum tax. It did not include any of the other taxes which made up total tax liability. Total income tax was the basis for classifying returns as taxable or nontaxable.

### **Total Itemized Deductions $\Delta$**

(included in line 34, Form 1040)

Itemized deductions from adjusted gross income could be claimed for medical and dental expenses, taxes paid, interest paid, contributions, casualty and theft losses, moving expenses, and miscellaneous deductions. Itemized deductions were claimed only if they exceeded the total standard deduction, with two exceptions. First, if a taxpayer was married and filing separately, and his or her spouse itemized deductions, the spouse was required to itemize as well. Second, taxpayers in several states were required to itemize deductions on their Federal tax returns if they wish to itemize on their State returns. The total amount of itemized deductions was tabulated only from returns showing positive adjusted gross income.

If a taxpayer had AGI in excess of \$108,450 (\$54,225 if married filing separately), his or her itemized deductions may have been limited. The limitation did not apply to the deductions for medical and dental expenses, investment interest expenses, casualty or theft losses, and gambling losses. To arrive at allowable itemized deductions, total itemized deductions were reduced by the smaller of: a) 80 percent of the non-exempt deductions, or b) 3 percent of the amount of AGI in excess of \$108,450 (\$54,225). Therefore, total itemized deductions is the sum of the separate deductions cited above, less the itemized deduction limitation.

### **Total Miscellaneous Deductions**

See "Miscellaneous Itemized Deductions."

### **Total Rent and Royalty Income or Loss**

(line 26 plus line 39, Schedule E)

This income concept consisted of all rent and royalty income and loss which was used in comput-

ing adjusted gross income, including farm rental income and suspended rental loss carry-over from prior years. It excluded that portion of rental losses which was not deductible in computing adjusted gross income due to the passive loss rules.

### **Total Statutory Adjustments**

(line 30, Form 1040)

Total statutory adjustments was the sum of the individual adjustments to income (lines 24a-29).

### **Total Tax Credits**

(lines 45, 56, Form 1040)

For this report, total tax credits consists of the following:

- 1) child care credit;
- 2) credit for the elderly and disabled;
- 3) foreign tax credit;
- 4) general business credit;
- 5) minimum tax credit;
- 6) earned income credit (EIC) used to offset income tax before credits;
- 7) mortgage interest credit; and
- 8) other tax credits.

These amounts were deducted from income tax before credits to arrive at income tax after credits. For the statistics, the portion of the EIC which did not result in a negative amount is tabulated as "earned income credit used to offset income tax before credits." Any remaining EIC amount could be refunded or applied to other taxes, and is classified separately as "earned income credit refundable portion," or "earned income credit used to offset other taxes." All other credits were limited to the amount needed to offset income tax before credits and were not refundable or used to offset any other taxes.

### **Total Tax Liability**

(line 53 modified by the earned income credit, Form 1040)

Total tax liability was the sum of income tax after credits, the alternative minimum tax, self-employ-

ment tax, social security and Medicare tax on tips, tax from recomputing prior-year investment credits, taxes from individual retirement accounts, Section 72 penalty taxes, and tax on golden parachute payments. These taxes were then reduced by the earned income credit used to offset all other taxes (defined under "Earned Income Credit). For the statistics, unlike the Form 1040, total tax liability does not include any advance earned income credit payments.

### **Type of Tax Computation**

(line 38, Form 1040)

Tabulations in Table 3.1 include three methods of computing the tax on income subject to tax. These methods were:

- (1) regular tax, as computed from the tax tables or tax rate schedules accompanying the Forms 1040, 1040A, or 1040EZ (see also "Regular Tax Computation");
- (2) Form 8615, used to compute the tax on investment income of children under 14; and
- (3) Schedule D, Form 1040, used to compute the 28 percent tax on long-term capital gains (in excess of short-term capital losses.)

### **Unemployment Compensation**

(line 20, Form 1040)

All unemployment compensation received was taxable. It did not include any supplemental unemployment benefits received from a company-financed supplemental unemployment benefit fund, which were included in salaries and wages.

### **Unreimbursed Employee Business Expenses**

(line 19, Schedule A)

This item, added together with most other miscellaneous itemized deductions, was subject to a floor of 2 percent of AGI. Unreimbursed employee business expenses included travel, transportation, meal, and entertainment costs incurred while based at or away from home in the performance of job duties. Eighty percent of meal and entertainment expenses were deductible, and were calculated on Form 2106, *Employee Business Expenses*. Many other expenses such as union dues, safety equipment, uniforms, protective clothing, and physical examinations were also deductible. Beginning in 1993, travel expenses away from home which were paid or incurred were not deductible if the period of temporary employment was more than one year. The amounts reported in the statistics were prior to the 2 percent limitation. (See also "Limited Miscellaneous Itemized Deductions.")





# Section 5

# 1993 Forms and Instructions

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Form 1040-1993

Page:

# 1040 U.S. Individual Income Tax Return 1993

**Label** See instructions on page 23.

**Use the IRS label** Please print name, address, number and ZIP code. If you have a foreign address, see page 12.

**Do you want \$3 to go to this fund?** ☐ Yes ☐ No **Note:** Check "yes" if a joint return does your spouse want \$3 to go to this fund? (See page 12.)

**1. Name and address of your spouse (if any):** Last name, first name, middle initial, last name, address, number and ZIP code. If you have a foreign address, see page 12.

**2. Social Security number of your spouse (if any):** Last name, first name, middle initial, last name, address, number and ZIP code. If you have a foreign address, see page 12.

**3. For Privacy Act and Paperwork Reduction Act Notice, see page 4.**

**4. Do you want \$3 to go to this fund?** ☐ Yes ☐ No **Note:** Check "yes" if a joint return does your spouse want \$3 to go to this fund? (See page 12.)

**Filing Status** (See page 12.)

1 ☐ Single

2 ☐ Married filing joint return (even if only one had income)

3 ☐ Married filing separate return. Enter spouse's social security number above and full name here.

4 ☐ Head of household (with qualifying person). (See page 13. If the qualifying person is a child, do not put your dependent's name here.)

5 ☐ Qualifying widow(er) with dependent child (year spouse died) 19 ☐ 19 ☐ 19 (See page 13.)

**Exemptions** (See page 13.)

6a ☐ Yourself. If your parent (or someone else) can claim you as a dependent on his or her tax return, do not check box 6a. But be sure to check the box on line 33b on page 2.

6b ☐ Spouse

6c ☐ Dependents: (1) Name (first, middle, and last name), age, (2) sex, (3) if age 18 or older, dependent's social security number, (4) dependent's relationship to you, (5) if age 18 or older, date you began living with you. If more than six dependents, see page 14.

6d ☐ Total number of exemptions claimed. If your child didn't live with you but is claimed as your dependent under a pre-1985 agreement, check here: ☐ Add number entered on line 23b.

**Income**

7 ☐ Wages, salaries, tips, etc. (Attach Form(s) W-2)

8a ☐ Taxable interest income (see page 16). Attach Schedule B if it over \$400.

8b ☐ Tax-exempt interest (see page 17). DON'T include on line 8a.

9 ☐ Dividend income. Attach Schedule B if it over \$400.

10 ☐ Taxable refunds, credits, or offsets of state and local income taxes (see page 17).

11 ☐ Alimony received

12 ☐ Business income or (loss). Attach Schedule C or C-EZ.

13 ☐ Capital gain or (loss). Attach Schedule D.

14 ☐ Capital gain distributions not reported on line 13 (see page 17).

15 ☐ Other gains or (losses). Attach Form 4797.

16a ☐ Total IRA distributions. 16b ☐ Taxable amount (see page 18).

17a ☐ Total pensions and annuities. 17b ☐ Taxable amount (see page 18).

18 ☐ Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E.

19 ☐ Farm income or (loss). Attach Schedule F.

20 ☐ Social security benefits. 21a ☐ Unemployment compensation (see page 19). 21b ☐ Taxable amount (see page 19).

22 ☐ Other income. List type and amount—see page 20.

23 ☐ Add the amounts in the far right column for lines 7 through 22. This is your total income.

**Adjustments to Income** (See page 20.)

24a ☐ Your IRA deduction (see page 20).

24b ☐ Spouse's IRA deduction (see page 20).

25 ☐ One-half of self-employment tax (see page 21).

26 ☐ Self-employed health insurance deduction (see page 22).

27 ☐ Keogh retirement plan and self-employed SEP deduction.

28 ☐ Penalty on early withdrawal of savings.

29 ☐ Alimony paid. Recipient's SSN:

30 ☐ Add lines 24a through 29. These are your total adjustments.

31 ☐ Subtract line 30 from line 23. This is your adjusted gross income. If this amount is less than \$23,050 and a child lived with you, see page EIC-1 to find out if you can claim the "Earned Income Credit" on line 36.

**Adjusted Gross Income**

32 ☐ Amount from line 31 (adjusted gross income). Check if ☐ You were 65 or older. ☐ Spouse was 65 or older. ☐ Blind. ☐ Add the number of boxes checked above and enter the total here. ☐ 33a ☐ b ☐ If you are married filing separately and your spouse itemizes deductions or you are a dual-status alien, see page 24 and check here. ☐ c ☐ If you are married filing separately and your spouse itemizes deductions or you are a dual-status alien, see page 24 and check here. ☐ d ☐ Enter the larger of the two amounts from line 33a or b, go to page 24 to find your standard deduction or if you checked box 33c, your standard deduction is zero. ☐ e Single—\$3,700. ☐ f Head of household—\$5,450. ☐ g Married filing jointly or Qualifying widow(er)—\$6,200. ☐ h Married filing separately—\$3,100.

33 ☐ Subtract line 34 from line 32.

34 ☐ If line 32 is \$81,350 or less, multiply \$2,350 by the total number of exemptions claimed on line 6a. If line 32 is over \$81,350, see the worksheet on page 25 for the amount to enter.

35 ☐ Taxable income. Subtract line 36 from line 35. If line 36 is more than line 35, enter -0-.

36 ☐ Tax. Check if from ☐ Tax Table, ☐ Tax Rate Schedules, ☐ Schedule D Tax Worksheet, or ☐ Form 8615 (see page 25). Amount from Form(s) 8814:  a  b  c  d  e  f  g  h  i  j  k  l  m  n  o  p  q  r  s  t  u  v  w  x  y  z  aa  ab  ac  ad  ae  af  ag  ah  ai  aj  ak  al  am  an  ao  ap  aq  ar  as  at  au  av  aw  ax  ay  az  ba  bb  bc  bd  be  bf  bg  bh  bi  bj  bk  bl  bm  bn  bo  bp  bq  br  bs  bt  bu  bv  bw  bx  by  bz  ca  cb  cc  cd  ce  cf  cg  ch  ci  cj  ck  cl  cm  cn  co  cp  cq  cr  cs  ct  cu  cv  cw  cx  cy  cz  da  db  dc  dd  de  df  dg  dh  di  dj  dk  dl  dm  dn  do  dp  dq  dr  ds  dt  du  dv  dw  dx  dy  dz  ea  eb  ec  ed  ee  ef  eg  eh  ei  ej  ek  el  em  en  eo  ep  eq  er  es  et  eu  ev  ew  ex  ey  ez  fa  fb  fc  fd  fe  ff  fg  fh  fi  fj  fk  fl  fm  fn  fo  fp  fq  fr  fs  ft  fu  fv  fw  fx  fy  fz  ga  gb  gc  gd  ge  gf  gg  gh  gi  gj  gk  gl  gm  gn  go  gp  gq  gr  gs  gt  gu  gv  gw  gx  gy  gz  ha  hb  hc  hd  he  hf  hg  hh  hi  hj  hk  hl  hm  hn  ho  hp  hq  hr  hs  ht  hu  hv  hw  hx  hy  hz  ia  ib  ic  id  ie  if  ig  ih  ii  ij  ik  il  im  in  io  ip  iq  ir  is  it  iu  iv  iw  ix  iy  iz  ja  jb  jc  jd  je  jf  jg  jh  ji  jj  jk  jl  jm  jn  jo  jp  jq  jr  js  jt  ju  jv  jw  jx  jy  jz  ka  kb  kc  kd  ke  kf  kg  kh  ki  kj  kl  km  kn  ko  kp  kq  kr  ks  kt  ku  kv  kw  kx  ky  kz  la  lb  lc  ld  le  lf  lg  lh  li  lj  lk  ll  lm  ln  lo  lp  lq  lr  ls  lt  lu  lv  lw  lx  ly  lz  ma  mb  mc  md  me  mf  mg  mh  mi  mj  mk  ml  mn  mo  mp  mq  mr  ms  mt  mu  mv  mw  mx  my  mz  na  nb  nc  nd  ne  nf  ng  nh  ni  nj  nk  nl  nm  nn  no  np  nq  nr  ns  nt  nu  nv  nw  nx  ny  nz  oa  ob  oc  od  oe  of  og  oh  oi  oj  ok  ol  om  on  oo  op  oq  or  os  ot  ou  ov  ow  ox  oy  oz  pa  pb  pc  pd  pe  pf  pg  ph  pi  pj  pk  pl  pm  pn  po  pp  pq  pr  ps  pt  pu  pv  pw  px  py  pz  qa  qb  qc  qd  qe  qf  qg  qh  qi  qj  qk  ql  qm  qn  qo  qp  qq  qr  qs  qt  qu  qv  qw  qx  qy  qz  ra  rb  rc  rd  re  rf  rg  rh  ri  rj  rk  rl  rm  rn  ro  rp  rq  rr  rs  rt  ru  rv  rw  rx  ry  rz  sa  sb  sc  sd  se  sf  sg  sh  si  sj  sk  sl  sm  sn  so  sp  sq  sr  ss  st  su  sv  sw  sx  sy  sz  ta  tb  tc  td  te  tf  tg  th  ti  tj  tk  tl  tm  tn  to  tp  tq  tr  ts  tu  tv  tw  tx  ty  tz  ua  ub  uc  ud  ue  uf  ug  uh  ui  uj  uk  ul  um  un  uo  up  uq  ur  us  ut  uu  uv  uw  ux  uy  uz  va  vb  vc  vd  ve  vf  vg  vh  vi  vj  vk  vl  vm  vn  vo  vp  vq  vr  vs  vt  vu  vv  vw  vx  vy  vz  wa  wb  wc  wd  we  wf  wg  wh  wi  wj  wk  wl  wm  wn  wo  wp  wq  wr  ws  wt  wu  wv  ww  wx  wy  wz  xa  xb  xc  xd  xe  xf  xg  xh  xi  xj  xk  xl  xm  xn  xo  xp  xq  xr  xs  xt  xu  xv  xw  xx  xy  xz  ya  yb  yc  yd  ye  yf  yg  yh  yi  yj  yk  yl  ym  yn  yo  yp  yq  yr  ys  yt  yu  yv  yw  yx  yy  yz  za  zb  zc  zd  ze  zf  zg  zh  zi  zj  zk  zl  zm  zn  zo  zp  zq  zr  zs  zt  zu  zv  zw  zx  zy  zz

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Form 1040-1993

Cat No 113208

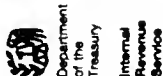
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Form 1040-1993

## Instructions for Form 1040

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# 19931040

and Schedules A, B, C,  
D, E, EIC, F, and SE

## Can You Take the Earned Income Credit for 1993?

If you earned less than \$23,050 and a child lived with you, you may be able to take this credit. See page EIC-1 in this booklet.

## Do You Know You May Be Able To Get the Earned Income Credit With Your Pay?

If you qualify for the earned income credit in 1994, you may be able to have part of it added to your take-home pay. See page 6.

## Would You Like To Get Your Refund Within 3 Weeks or Even Faster?

If you would, have your return filed electronically. See **Fast Filing** on page 3.

*Note: This booklet does not contain any tax forms.*



Department of the Treasury  
Internal Revenue Service

## What's inside?

- Answers to frequently asked questions (page 5)
- Avoid common mistakes (page 10)
- Commissioner's note (page 3)
- What's new for 1993 (page 6)
- The tax rates have increased for fewer than 2% of taxpayers.
- The Presidential Election Campaign Fund check-off has increased to \$3. See page 12.
- How to make a gift to reduce the public debt (page 35)
- Free tax help (page 6)
- How to get forms and publications (page 33)
- Tax table (page 37)

Cat. No. 11325E

Dear Taxpayer

## A Note From the Commissioner

Thank you for making this nation's tax system the most effective system of voluntary compliance in the world. The key to maintaining that system is ensuring that you are treated fairly and equitably, that your privacy is protected, and that our tax system is as simple and understandable as possible.

Our challenge is to consistently deliver services to meet your needs while fairly administering the tax laws. To do that, we are modernizing our technology, while making sure that taxpayer security and privacy will be fully protected. We are also offering alternative ways of filing taxes, such as electronic filing. We have increased information and education efforts to help improve compliance, but we are also using traditional compliance efforts—examination, collection and criminal enforcement—so that each person pays what he or she properly owes to support the vital functions of our government.

*Margaret Milner Richardson*

Margaret Milner Richardson

## Fast Filing



Last year, over 12.3 million people filed their tax returns electronically by computer. Electronic filing is a fast and accurate way to file your return with the IRS. If you are expecting a refund, it will be issued within 3 weeks from the time the IRS accepts your return. If you have your refund directly deposited into your savings or checking account, you could receive your money even faster. Even if you are not expecting a refund, electronic filing is still a fast and accurate way to file your return.

Electronic filing is available whether you prepare your own return or use a preparer. In addition to many tax preparers, other firms are approved by the IRS to offer electronic filing services. An approved transmitter must sign your Form 8453, U.S. Individual Income Tax Declaration for

## Privacy Act and Paperwork Reduction Act Notice

The Privacy Act of 1974 and Paperwork Reduction Act of 1980 say that when we ask you to furnish information, we must first tell you our reasons for asking for the information, why we need it, and how it will be used. We must also tell you what could happen if we do not receive it and whether your response is voluntary, required to obtain a benefit, or mandatory under the law.

This notice applies to all papers you file with us, including this tax return. It also applies to any questions we need to ask you so we can complete, correct, or process your return, figure your tax, and collect tax, interest, or penalties.

Our legal right to ask for information is Internal Revenue Code sections 6001, 6011, and 6012(a) and their regulations. They say that you must file a return or statement with us for any tax you are liable for. Your response is mandatory under these sections. Code section 6109 and its regulations say that you must show your social security number on what you file. This is so we know who you are, and can process your return and report it to the parts of the government that need to know about you. But you do not have to check the boxes for the Presidential Election Campaign Fund.

We ask for tax return information to carry out the tax laws of the United States. We need it to figure and collect the right amount of tax.

We may give the information to the Department of Justice and to other Federal

agencies, as provided by law. We may also give it to cities, states, the District of Columbia, and U.S. commonwealths or possessions to carry out their tax laws. And we may give it to foreign governments because of tax treaties they have with the United States.

If you do not file a return, do not provide the information we ask for, or provide fraudulent information, the law says that you may be charged penalties and, in certain cases, you may also have to disallow the exemptions, exclusions, credits, deductions, or adjustments shown on the tax return. This could make the tax higher or delay any refund. Interest may also be charged.

Please keep this notice with your records. It may help you if we ask you for other information. If you have questions about the rules for filing and giving information, please call or visit any Internal Revenue Service Office.

## The Time It Takes To Prepare

## Your Return

We try to create forms and instructions that are accurate and can be easily understood. Often this is difficult to do because some of the tax laws enacted by Congress are very complex. For some people with income mostly from wages, filling in the forms is easy. For others who have businesses, pensions, stocks, rental income, or other investments, it is more difficult.

## Estimated Preparation Time

The time needed to complete and file the following forms will vary depending on individual circumstances. The estimated average times are:

Form	Recordkeeping	Learning about the law or the form	Preparing the form	Copying, assembling, and sending the form to the IRS
Form 1040	3 hr., 8 min.	2 hr., 47 min.	3 hr., 44 min.	53 min.
Sch. A (1040)	2 hr., 32 min.	24 min.	1 hr., 9 min.	27 min.
Sch. B (1040)	33 min.	8 min.	17 min.	20 min.
Sch. C (1040)	6 hr., 26 min.	1 hr., 10 min.	2 hr., 5 min.	35 min.
Sch. C-EZ (1040)	46 min.	4 min.	18 min.	20 min.
Sch. D (1040)	51 min.	49 min.	1 hr., 19 min.	48 min.
Sch. E (1040)	2 hr., 52 min.	1 hr., 6 min.	1 hr., 16 min.	35 min.
Sch. EIC (1040)	40 min.	19 min.	50 min.	55 min.
Sch. F (1040)				
Cash Method	4 hr., 2 min.	34 min.	1 hr., 14 min.	20 min.
Accrual Method	4 hr., 22 min.	25 min.	1 hr., 19 min.	20 min.
Sch. R (1040)	20 min.	15 min.	22 min.	35 min.
Sch. SE (1040):				
Short	20 min.	13 min.	10 min.	14 min.
Long	26 min.	22 min.	38 min.	20 min.

**We Welcome Comments on Forms**

If you have comments concerning the accuracy of the time estimates shown below or suggestions for making these forms more simple, we would be happy to hear from you. You can write to both the Internal Revenue Service, Attention: Reports Clearance Officer, TFP, Washington, DC 20224, and the Office of Management and Budget, Paperwork Reduction Project (1545-0074), Washington, DC 20503.

**DO NOT** send your return to either of these offices. Instead, see **Where Do I File?** on page 9.

## Answers to Frequently Asked Questions

### How long will it take to get my refund?

About 4 to 8 weeks after you mail your return. If you file electronically, it should take about 3 weeks. The earlier you file, the faster you'll get your refund. To check on the status of your refund, call Tele-Tax. See page 30 for the number.

### I just completed my return and find that I owe the IRS money. What should I do?

You should file your return by April 15 and pay as much of the balance due as possible. By filing on time, you avoid the late filing penalty. By paying as much of the balance due as possible, you reduce the amount of interest and late payment penalty that you will owe. For more details on penalties and interest, see page 36.

### Can I ask to make installment payments on my balance due?

Yes. However, you will be charged interest and a late filing penalty on the tax not paid by April 15. If you request to pay in installments, interest is granted. For more details on installment payments, see the instructions for line 64 on page 29.

### If I won't be able to finish my return by April 15, can I get an extension?

Yes. You can get an extension by filing Form 4868, Extension of Time To File U.S. Individual Income Tax Return, by April 15. By filing the extension, you avoid the late filing penalty. However, Form 4868 does not extend the time to pay your income tax.

### What can I do to make sure my 1994 return will not show a balance due?

You can either increase the amount of income tax withheld from your pay or make estimated tax payments for 1994. See **Income Tax Withholding and Estimated Tax Payments for 1994** on page 35 for details.

### I just received my tax package in the mail. Why are there so many forms and schedules in it?

We print several packages that include different forms and schedules that may be filed with Form 1040. We mail you the package that includes the last year's tax return based on what you filed last year. We also send instructions on how to use the forms and schedules as a cost-saving measure for us and as a convenience to you.

### Do I have to file all the forms and schedules that are in my tax package?

No. Complete and attach to your return only the forms and schedules you need to report your income, deductions, and credits.

### How can I get forms and publications?

If you don't have all the forms and publications you need, you can call 1-800-TAX-FORM (1-800-829-3676) during the hours shown on page 33, or visit your local IRS office, participating library, bank, or post office, or use the order blank (see page 33).

### I'm concerned about the public debt. Can I make a payment to reduce it?

Yes. See **How Do I Make a Gift To Reduce the Public Debt?** on page 35 for details.

### Can I get the earned income credit?

If you earned less than \$23,050 and a child lived with you, you may be able to take the credit. But other rules apply. For details, see page EIC-1.

### Although we supported our unmaried, 19-year-old daughter, she spent most of 1993 away from home at school. Can we claim her as a dependent?

Yes. The time your child spends at school or on vacation counts as time lived with you.

### I'm single, live alone, and have no dependents. Can I file as head of household?

No. To use this filing status, you must have paid over half the cost of keeping up a home for a child or other qualifying person.

### I asked my employer several times for my W-2 form, but I still don't have it. What should I do?

If you don't get it by February 15, call the toll-free number listed on page 32 for your area. We will ask you for certain information. For details, see Step 1 on page 10.

### I received an IRS notice. I've contacted the IRS at least three times about it, but the problem still hasn't been fixed. What can I do?

Call your local IRS office and ask for Problem Resolution assistance. The number is listed in your phone book.

### Can I take an IRA deduction for the amount I contributed to a 401(k) plan in 1993?

No. A 401(k) plan is not an IRA. The amount you contributed is not included in box 1 of your W-2 form so you don't pay tax on it this year.

### In addition to my regular job, I had a part-time business fixing cars. Do I have to report the money I made in 1993 fixing cars?

Yes. This is self-employment income. You must report it on Schedule C or C-EZ. You

## Section 1.

## Before You Fill In Form 1040

### Earned Income Credit

**Earned Income Credit for 1993.** If you earned less than \$23,050 and a child lived with you, you may be able to take this credit for 1993. To find out if you can, see page EIC-1 in this booklet.

**Earned Income Credit With Your Pay.** If you qualify for the earned income credit in 1994, you may be able to get up to \$102 a month with your paycheck instead of waiting until you file your 1994 return. For details, call Tele-Tax (see page 30) and listen to topic 604 or get Form W-5, Earned Income Credit Advance Payment Certificate, from your employer.

### What's New for 1993?

**Presidential Election Campaign Fund.** You may choose to have \$3 of your tax go to this fund.

**Increased Tax Rates.** Higher tax rates apply to individuals with taxable incomes over \$140,000 (\$115,000 if single, \$127,500 if head of household, \$70,000 if married filing separately). The tax table and tax rate schedules reflect the new rates. If the new rates apply to you, you may be able to defer part of your 1993 tax. For details, get Form 8841, Deferral of Additional 1993 Taxes.

**Self-Employed Health Insurance Deduction.** This deduction, which had expired July 1, 1992, has been retroactively extended through December 31, 1993. This means that the total amount paid in 1992 for qualified health insurance coverage should be used to figure the deduction for 1992. If you used the worksheet in the 1992 instructions for Form 1040 or in one of our publications to figure the deduction for 1992, file Form 1040X, U.S. Individual Income Tax Return, to amend your 1992 return. For 1993, qualified individuals who were eligible to participate in an employer-sponsored subsidized health plan for only part of the year may claim the deduction.

**Travel Expenses.** Travel expenses paid or incurred after 1992 in connection with your employment away from home are not deductible if that period of employment exceeds 1 year.

**Tax Benefits for Owners of Certain Electric and Clean-Fuel Vehicles.** If you placed a new electric vehicle in service after June 30, 1993, you may be able to take the qualified electric vehicle credit. If, after June 30, 1993, you placed in service a new vehicle

**Operation Desert Storm.** If you were a participant in Operation Desert Storm, the deadline for taking care of tax matters such as filing returns, making contributions to an IRA, or paying taxes, may be extended. For details, get Pub. 945, Tax Information for Those Affected by Operation Desert Storm.

that uses a clean-burning fuel or a vehicle converted to operate on such a fuel, you may be able to take the deduction for clean-burning vehicles. See the instructions for line 30 on page 33 for the definition of clean-burning fuels. To qualify to use the deduction, you must be able to use the vehicle for business, on public roads, and have at least four wheels. For details on the credit, get Form 8834, Qualified Electric Vehicle Credit. For details on the deduction, including how to figure and report it, get Pub. 535, Business Expenses.

**Tax Law Changes.** For more details about tax law changes for 1993, get Pub. 563, Highlights of 1993 Tax Changes.

### What To Look for in 1994

The following changes are effective for 1994. They have no effect on your 1993 return.

**Social Security Benefits.** If your 1994 income, including one-half of your social security benefits, is over \$34,000 (if single) or \$44,000 (if married filing jointly), more of your benefits may be taxable. For some people, up to 85 percent will be taxable. For details, including rules for married persons filing separately, see Pub. 553.

**Charitable Contributions.** If you make a contribution of \$250 or more after 1993, you generally must have a written acknowledgment from the charitable organization to deduct the contribution. For more details, including what information is required in the acknowledgment, see Pub. 553.

**Other Changes.** For details on other tax law changes effective for 1994, see Pub. 553.

### What Free Tax Help Is Available?

**Tax Forms and Publications.** You can answer most of your tax questions by reading the tax form instructions or one of our many free tax publications. See page 33.

**Recorded Tax Information by Telephone.** Our Tele-Tax service has recorded tax information covering many topics. See page 30 for the number to call.

**Refund Information.** Tele-Tax can also tell you the status of your refund. See page 30.

**Telephone Help.** IRS representatives are available to help you with your tax questions. After reading the tax form instructions and publications, you are not sure how to fill in your return, or have a question about a notice you received from us, please call us. Use the number for your area on page 32.

**Send the IRS Written Questions.** You may send your written tax questions to your IRS District Director. You should get an answer in about 30 days. If you don't have the address, you can get it by calling the number for your area on page 32.

**Walk-In Help.** Assistants are available in most IRS offices throughout the country to help you prepare your return. An assistant will explain or "walk through" a Form 1040EZ, 1040A, or 1040 with Schedules A and B with you and a number of other taxpayers in a group setting. To find the IRS office nearest you, look in the phone book under "United States Government, Internal Revenue Service."

**Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE).** These programs help older, disabled, low-income, and non-English-speaking people fill in their returns. For details, call the toll-free number for your area on page 32. If you got a Federal income tax package in the mail, take it with you when you go for help. Your return are available in English and Spanish at many libraries.

**Large-Print Forms and Instructions.** Pub. 1814 has large-print copies of the 1993 Form 1040, Schedules A, B, D, E, and R, and their instructions. You can use the large-print form and schedules as worksheets to figure your tax. To get Pub. 1814, call 1-800-TAX-FORM (1-800-829-3676).

**Telephone Help for People with Impaired Hearing.** is available. See page 32 for the number to call. Braille Materials are available at regional libraries that have special services for people with disabilities.

**Unresolved Tax Problems.** The Problem Resolution Program is for people who have been unable to resolve their problems with the IRS. If you have a tax problem you cannot clear up through normal channels, write to your local IRS District Director or call your local IRS office and ask for Problem Resolution assistance. People with impaired hearing who have access to TDD equipment may call 1-800-829-4059 to ask for help from Problem Resolution. This office cannot change the tax law or technical decisions. But it can help you cleanup problems that resulted from previous contacts. For more details, call Tele-Tax (see page 30) and listen to topic 104 or get Pub. 1546.

**Free Social Security Personal Earnings and Benefit Estimate Statement.** You can get a statement of your social security earnings and estimated future benefits by completing Form SSA-7004-SM, Request for Earnings and Benefit Estimate Statement, and returning it to the Social Security Administration (SSA). To get this form, call 1-800-772-1213 or visit any SSA office.

## Section 2.

### Filing Requirements

The rules under **Do I Have To File?** apply to all U.S. citizens and resident aliens. They also apply to nonresident aliens and dual-status aliens who were married to U.S. citizens or residents at the end of 1993 and who have elected to be treated as resident aliens.

**Exception.** Different rules apply to other nonresident aliens and dual-status aliens. They may have to file Form 1040NR, U.S. Nonresident Alien Income Tax Return. Specific rules apply to determine if you are a resident or nonresident alien. Get Pub. 519, U.S. Tax Guide for Aliens, for details, including the rules for students and scholars. Different rules also apply to U.S. citizens who lived in a U.S. possession or had income from a U.S. possession. Get Pub. 570, Tax Guide for Individuals With Income From U.S. Possessions. Residents of Puerto Rico can call Tele-Tax (see page 30) and listen to topic 901 to see if they must file a return.

#### Chart A—For Most People

To use this chart, first find your marital status at the end of 1993. Then, read across to find your filing status and age at the end of 1993. You must file a return if your gross income was at least the amount shown in the last column. Gross income means all income you received in the form of money, goods, property, and services that is not exempt from tax, including any gain on the sale of your home (even if you may exclude or postpone part or all of the gain). See page 15 to find out what types of income to include.

Marital status	Filing status	Age*	Gross income
Single (including divorced and legally separated)	Single	under 65	\$5,050
		65 or older	\$6,950
Head of household	Head of household	under 65	\$7,800
		65 or older	\$8,700
Married with a child and living apart from your spouse during the last 6 months of 1993	Head of household (see page 13)	under 65	\$7,800
		65 or older	\$8,700
Married and living with your spouse at end of 1993 (or on the date your spouse died)	Mixed, joint return	under 65 (both spouses)	\$10,900
		65 or older (one spouse)	\$11,600
Married, separate return	Mixed, separate return	65 or older (both spouses)	\$12,300
		any age	\$2,350
Married, not living with your spouse at end of 1993 (or on the date your spouse died)	Mixed, joint or separate return	any age	\$2,350
Widowed before 1993 and not remarried in 1993	Single	under 65	\$6,050
		65 or older	\$6,950
Qualifying widow(er) with dependent child (see page 13)	Head of household	under 65	\$7,800
		65 or older	\$8,700
	Qualifying widow(er) with dependent child (see page 13)	under 65	\$8,550
		65 or older	\$9,250

\* If you turned age 65 on January 1, 1994, you are considered to be age 65 at the end of 1993.

#### Do I Have To File?

Use Chart A on this page to see if you must file a return. But you must use Chart B on the next page if you are a dependent on his or her return. Also, see Chart C on the next page for other situations when you must file a return. Even if you do not have to file a return, you should file one to get a refund of any federal income tax withheld. You should also file if you file for either of these reasons only, you may be able to use Form 1040A. If you file only to get a refund of tax withheld and you are single or married filing a joint return, you may be able to use Form 1040EZ.

**Exception for Children Under Age 14.** If your child is required to file a return and all four of the following apply, you may elect to report your child's income on your return. But you must use Form 8814, Parents' Election To Report Child's Interest and Dividends, to do so. If you make this election, your child does not have to file a return.

1. Your child was under age 14 on January 1, 1994.
2. Your child had income only from interest and dividends (including Alaska Permanent Fund dividends).
3. Your child's gross income was less than \$5,000.

4. Your child had no federal income tax withheld from his or her income (including withholding) and did not make estimated tax payments for 1993.

If you and the child's other parent are not filing a joint return, special rules apply to determine which parent may make the election. See Form 8814 for details.

#### Chart B—For Children and Other Dependents (See the instructions for line 6c on page 14 to find out if someone can claim you as a dependent.)

If your parent (or someone else) can claim you as a dependent on his or her return and any of the four conditions listed below applies to you, you must file a return in this chart. **Unearned income** includes taxable interest and dividends. **Earned income** includes wages, tips, and taxable scholarship and fellowship grants. **Earned income** also includes net earnings from self-employment. **Earned income** also includes net earnings from a business or profession. **Earned income** also includes net earnings from a partnership. **Earned income** also includes net earnings from a sole proprietorship. **Earned income** also includes net earnings from a trust. **Earned income** also includes net earnings from a partnership. **Earned income** also includes net earnings from a sole proprietorship. **Earned income** also includes net earnings from a trust.

**Caution:** If your gross income was \$2,350 or more, you usually cannot be claimed as a dependent unless you were under 19 or under 24 and a student. For details, see **Test 4—Income on page 14**.

1. **Single dependents under 65.** You must file a return if—  
 • Your unearned income was more than \$1,000, or  
 • Your earned income was more than \$1,000, or  
 • Your gross income was more than \$1,000, or  
 • Your gross income was at least \$5 and your spouse files a separate return on Form 1040 and itemizes deductions.

2. **Single dependents 65 or older or blind.** You must file a return if—  
 • Your unearned income was more than \$1,500 (\$2,000 if 65 or older and blind), or  
 • Your earned income was more than \$1,500 (\$2,000 if 65 or older and blind), or  
 • Your gross income was more than \$1,500 (\$2,000 if 65 or older and blind), or  
 • Your gross income was at least \$5 and your spouse files a separate return on Form 1040 and itemizes deductions.

3. **Married dependents under 65.** You must file a return if—  
 • Your earned income was more than \$3,100, or  
 • Your gross income was more than \$3,100, or  
 • Your gross income was at least \$5 and your spouse files a separate return on Form 1040 and itemizes deductions.

4. **Married dependents 65 or older or blind.** You must file a return if—  
 • Your earned income was more than \$3,800 (\$4,500 if 65 or older and blind), or  
 • Your unearned income was more than \$1,300 (\$2,000 if 65 or older and blind), or  
 • Your gross income was more than \$1,300 (\$2,000 if 65 or older and blind), or  
 • Your gross income was at least \$5 and your spouse files a separate return on Form 1040 and itemizes deductions.

5. **Married dependents 65 or older or blind.** You must file a return if—  
 • Your earned income was more than \$3,800 (\$4,500 if 65 or older and blind), or  
 • Your unearned income was more than \$1,300 (\$2,000 if 65 or older and blind), or  
 • Your gross income was more than \$1,300 (\$2,000 if 65 or older and blind), or  
 • Your gross income was at least \$5 and your spouse files a separate return on Form 1040 and itemizes deductions.

6. **Married dependents 65 or older or blind.** You must file a return if—  
 • Your earned income was more than \$3,800 (\$4,500 if 65 or older and blind), or  
 • Your unearned income was more than \$1,300 (\$2,000 if 65 or older and blind), or  
 • Your gross income was more than \$1,300 (\$2,000 if 65 or older and blind), or  
 • Your gross income was at least \$5 and your spouse files a separate return on Form 1040 and itemizes deductions.

7. **Married dependents 65 or older or blind.** You must file a return if—  
 • Your earned income was more than \$3,800 (\$4,500 if 65 or older and blind), or  
 • Your unearned income was more than \$1,300 (\$2,000 if 65 or older and blind), or  
 • Your gross income was more than \$1,300 (\$2,000 if 65 or older and blind), or  
 • Your gross income was at least \$5 and your spouse files a separate return on Form 1040 and itemizes deductions.

8. **Married dependents 65 or older or blind.** You must file a return if—  
 • Your earned income was more than \$3,800 (\$4,500 if 65 or older and blind), or  
 • Your unearned income was more than \$1,300 (\$2,000 if 65 or older and blind), or  
 • Your gross income was more than \$1,300 (\$2,000 if 65 or older and blind), or  
 • Your gross income was at least \$5 and your spouse files a separate return on Form 1040 and itemizes deductions.

9. **Married dependents 65 or older or blind.** You must file a return if—  
 • Your earned income was more than \$3,800 (\$4,500 if 65 or older and blind), or  
 • Your unearned income was more than \$1,300 (\$2,000 if 65 or older and blind), or  
 • Your gross income was more than \$1,300 (\$2,000 if 65 or older and blind), or  
 • Your gross income was at least \$5 and your spouse files a separate return on Form 1040 and itemizes deductions.

10. **Married dependents 65 or older or blind.** You must file a return if—  
 • Your earned income was more than \$3,800 (\$4,500 if 65 or older and blind), or  
 • Your unearned income was more than \$1,300 (\$2,000 if 65 or older and blind), or  
 • Your gross income was more than \$1,300 (\$2,000 if 65 or older and blind), or  
 • Your gross income was at least \$5 and your spouse files a separate return on Form 1040 and itemizes deductions.

#### Which Form Should I Use?

**You May Be Able To Use Form 1040EZ If:**

1. You were single or are married filing jointly and do not claim any dependents.
2. You and your spouse (married filing jointly) were not 65 or older OR blind.

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1040EZ if that person's total wages were over \$57,600.

#### You May Be Able To Use Form 1040A If:

1. You had income only from wages, salaries, tips, taxable scholarship and fellowship grants, pensions or annuities, taxable social security benefits, payments from your individual retirement account (IRA), unemployment compensation, interest, or dividends.
2. Your taxable income is less than \$50,000.
3. You do not itemize deductions.

You can also use Form 1040A to claim the earned income credit, the deduction for charitable contributions to a charity, nonrefundable tax credits for the elderly, the credit for child and dependent care expenses, and the credit for the elderly or the disabled. You may use it even if you made estimated tax payments for 1993 or if you can take the exclusion of interest from Series EE U.S. savings bonds issued after 1983.

Since Forms 1040A and 1040EZ are easier to complete than Form 1040, you should use one of them unless using Form 1040 lets you pay less tax. However, you must file Form 1040 if any of the following situations applies to you:

#### You Must Use Form 1040 If:

1. Your taxable income is \$50,000 or more.
2. You itemize deductions. Read the instructions for line 34 on page 24 to see if it would benefit you to itemize.
3. You received or paid accrued interest on securities transferred between interest payment dates.
4. You received any nontaxable dividends, capital gain distributions, or Alaska Permanent Fund dividends.
5. You were a grantor of, or transferor to, a foreign trust.

6. You had a financial account in a foreign country, such as a bank account or securities account, if the combined value of the accounts was \$10,000 or less during all of 1993 or the accounts were with a U.S. military banking facility operated by a U.S. financial institution, you may be able to use Form 1040A or Form 1040EZ.

7. You received taxable refunds (including credits or offsets) of state and local income taxes, alimony, or any of the types of income listed in the instructions for line 22 on page 20.

8. You were self-employed, a partner in a partnership, a shareholder in an S corporation, a beneficiary of an estate or trust, had rental or royalty income and expenses, or had farm income and expenses.

9. You sold or exchanged capital assets or business property.

10. You paid alimony or a penalty on the early withdrawal of savings, or you can take any of the adjustments listed in the instructions for line 30 on page 23.

11. You claim the foreign tax credit, any of the general business credits (see the instructions for line 44 on page 26), the mortgage interest credit, the credit for prior year minimum tax, the qualified electric vehicle credit, or the nonconventional source fuel credit.



## Section 3.

### Steps for Preparing Form 1040

Follow the six steps below to help you prepare your return. If you follow these steps and need the instructions, we feel that you can fill in your return quickly and accurately.

8. Check your computations (additions, subtractions, etc.) especially when figuring your taxable income, total income, total tax, Federal income tax withheld, and your refund or amount you owe.
7. If you owe self-employment tax, enter one-half of that tax on line 25.
8. If you received capital gain distributions, see the instructions for lines 13 and 14 on page 17. If you don't report those distributions on Schedule D, enter them on Form 1040, line 14.
9. Attach your W-2 form(s) and other required forms and schedules. Be sure you put all forms and schedules in the proper order. See Step 6.
10. Don't forget to sign and date Form 1040 and enter your occupation.

### Step 5—Sign and Date Your Return

Form 1040 is not considered a valid return unless you sign it. Your spouse must also sign if it is a joint return. If a taxpayer died before filing a return for 1993, see **Death of Taxpayer** on page 35.

### Step 6—Attach All Required Forms and Schedules

Attach the first copy of Copy B of Forms W-2 and W-2G to the front of Form 1040. If you received a 1993 Form 1099-R showing Federal income tax withheld, also attach the first copy of Copy B of that Form 1099-R to the front of Form 1040. The amount of Federal income tax withheld should be shown in box 4 of Form 1099-R.

Attach all other schedules and forms behind Form 1040 in order of the "Attachment Sequence No." shown in the upper right corner of the schedule or form. For example, the attachment sequence no. for Schedule A (Form 1040) is 07. Attach forms without an attachment sequence number at the end of your return. If you have supporting statements, assemble them in the same order as the forms or schedules they support and attach them after any forms that do not have an attachment sequence number.

If you owe tax and are attaching your payment, be sure to attach it to the front of Form 1040 on top of any Forms W-2, W-2G, and 1099-R.

If you need more space on forms or schedules, attach separate sheets. Use the same format as the printed forms, but show your totals on the printed forms. Please use sheets that are about the same size as the forms and schedules. Be sure to put your name and SSN on the sheets and attach them at the end of your return.

### Rounding Off to Whole Dollars

You may round off cents to the nearest whole dollar on your forms and schedules. This will make it easier to complete your return. To do so, drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next dollar. For example, \$129.35 becomes \$129 and \$235.50 becomes \$236.

If you do round off, do so for all amounts. But if you have to add or subtract amounts to figure the amount to enter on a line, include cents when adding and only round off the total.   
**Example:** You received two W-2 forms, one showing wages of \$3,000.35 and one showing wages of \$18,500. On Form 1040, line 7, you would enter \$21,501 (\$3,000.35 + \$18,500.73 = \$21,501.08).

### Step 4—Check Your Return To Make Sure It Is Correct

Read. Avoid. Common. Mistakes. below. Errors may delay your refund.

#### Avoid Common Mistakes

1. If a child lived with you and your adjusted gross income on Form 1040, line 31, is under \$23,050, read the instructions for Schedule EIC that begin on page EIC to see if you can take the earned income credit.
2. If you are taking the standard deduction and you check any box on line 33a or 33b, be sure you see page 24 to find the amount to enter on line 34.
3. If you (or your spouse) if you can check the box on line 6b) were age 65 or older or blind, check the appropriate boxes on line 33a.
4. Make sure your name, address, and SSN are correct on the label. If not, enter the correct information.
5. If you are married filing a joint return and didn't get a label, or you are married filing a separate return, enter your spouse's SSN in the space provided on page 1 of Form 1040. Be sure you enter your SSN in the space provided next to your name.

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### Step 1—Get All of Your Records Together

**Income Records.** These include any Forms W-2, W-2G, and 1099 that you may have. The chart on the next page tells you where to report amounts shown on these forms.

If you don't get a Form W-2 by January 31, 1994, and if the one you get isn't correct, please check your employer as soon as possible. On Form 1040, line 31, you can get a Form W-2 or correct it. If you cannot get a Form W-2 by February 15, call the toll-free telephone number listed on page 32 for your area. You will be asked for your employer's name, address, telephone number, and if known, identification number. You will also be asked for your address, social security number (SSN), daytime telephone number, dates of employment, and your best estimate of your total wages and Federal income tax withheld.

**Itemized Deductions and Tax Credits.** Pages 25, 26, 28, and A-1 through A-5 of these instructions tell you what credits and itemized deductions you can take. Some of the records you may need are:

- Medical and dental payment records.
- Real estate and personal property tax receipts.
- Interest payment records for your home mortgage.
- Records of payments for child care so you could work.

### Step 2—Get Any Forms, Schedules, or Publications You Need

In general, we mail forms and schedules to you based on what you filed last year. Before you fill in your return, look it over to see if you need more forms or schedules. If you do, get them before you start to fill in your return. See **How To Get Forms and Publications** on page 33.

### Step 3—Fill in Your Return

The line instructions for Form 1040 begin on page 12. Enter any negative amounts in parentheses unless instructed otherwise.

#### Where To File

If you live in:	Use the address:
Florida, Georgia, South Carolina	Atlanta, GA 39001
New Jersey, New York City and counties of Nassau, Rockland, Suffolk, and Westchester	Holtzville, NY 00501
New York (all other counties), Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont	Andover, MA 05501
Illinois, Iowa, Minnesota, Missouri, Wisconsin	Kansas City, MO 64999
Delaware, District of Columbia, Maryland, Pennsylvania, Virginia	Philadelphia, PA 19255
Indiana, Kentucky, Michigan, Ohio, West Virginia	Cincinnati, OH 45599
Kansas, New Mexico, Oklahoma, Texas	Austin, TX 73301
Alaska, Arizona, California (counties of Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Glenn, Humboldt, Lake, Lassen, Marin, Mendocino, Modoc, Napa, Nevada, Placer, Plumas, Sacramento, San Joaquin, Shasta, Sierra, Siskiyou, Solano, Sonoma, Sutter, Tehama, Trinity, Yolo, and Yuba), Colorado, Idaho, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming	Ogden, UT 84201
California (all other counties), Hawaii	Fresno, CA 93888
Alabama, Arkansas, Louisiana, Mississippi, North Carolina, Tennessee	Memphis, TN 37501
American Samoa	Philadelphia, PA 19255
Guam	Commissioner of Revenue and Taxation 855 West Marine Dr Agana, GU 96910
Nonpermanent residents	
Guam	
Puerto Rico (or if excluding income under section 933)	Philadelphia, PA 19255
Virgin Islands	
Nonpermanent residents	
Virgin Islands	V.I. Bureau of Internal Revenue Lockharts Garden No. 1A Charlotte Amalie, St. Thomas, VI 00802
Foreign country (or if a dual-status alien)	
U.S. citizens and those filing Form 2555, Form 2555-EZ, or Form 4563	Philadelphia, PA 19255
All A.P.O. and F.P.O. addresses	Philadelphia, PA 19255

#### Mailing Your Return

You must put sufficient postage on your envelope. Envelopes without enough postage will be returned to you by the post office. If your envelope contains more than five pages, it may require additional postage. Oversized envelopes may also require additional postage. Also, your envelope should include your complete return address in the upper left corner.

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#### When Should I File?

You should file as soon as you can after January 1, but not later than April 15, 1994. If you file late, you may have to pay penalties and interest. See page 36.

If you know that you cannot file your return by the due date, you should file Form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return, by April 15, 1994.

**Caution:** Form 4868 does not extend the time to pay your income tax. See the instructions for Form 4868.

If you are a U.S. citizen or resident, you may qualify for an automatic extension of time to file if, on the due date of your return, you meet one of the following conditions:

- You live outside the United States and Puerto Rico. AND your main place of business or post of duty is outside the United States and Puerto Rico.
- You are in military or naval service on duty outside the United States and Puerto Rico.

This extension gives you an extra 2 months to file and pay the tax, but interest will be charged from the original due date of the return on any unpaid tax. You must attach a statement to your return showing that you meet the requirements.

#### Where Do I File?

If an addressed envelope came with your booklet, please use it. If you did not receive an envelope, or if you moved during the year, mail your return to the **Internal Revenue Service Center** for the place where you live. See the chart on this page. No street address is needed.

## Section 4.

Line  
Instructions  
for Form 1040

Report any federal income tax withheld from these forms on Form 1040, line 54. If you itemize your deductions, report any state or local income tax withheld from these forms on Schedule A, line 5.

Where To Report  
Certain Items From  
1993 Forms W-2,  
1098, and 1099

Form	Item and Box in Which It Should Appear	Where To Report if Filing Form 1040
W-2	Wages, salaries, tips, etc. (box 1)	Form 1040, line 7
	Allocated tips (box 8)	See Tip Income on page 16
	Advance EIC payments (box 9)	Form 1040, line 52
	Dependent care benefits (box 10)	Form 2441, line 11
W-2G	Gambling winnings (box 1)	Form 1040, line 22 (Schedule C or C-EZ for professional gamblers)
1098	Mortgage interest (box 1)	Schedule A, line 9a*
	Points (box 2)	Schedule A, line 9a*
	Refund of overpaid interest (box 3)	See the instructions for Form 1040, line 22, on page 20*
1099-A	Acquisition or abandonment of secured property	See Pub 544
1099-B	Stocks, bonds, etc. (box 2)	Schedule D
	Bartering (box 3)	See Pub 525
	Futures contracts (box 9)	Form 6781
1099-DIV	Ordinary dividends (box 1c)	Form 1040, line 9
	Capital gain distributions (box 1d)	Form 1040, line 14 (or Schedule D)
	Nontaxable distributions (box 1e)	See the instructions for Form 1040, line 9, on page 17
	Investment expenses (box 1e)	Form 1040, line 9, and Schedule A, line 20
	Foreign tax paid (box 3)	Schedule A, line 7 (or Form 1116)
1099-G	Unemployment compensation (box 1)	Form 1040, line 20. But if you repaid any unemployment compensation in 1993, see the instructions for line 20 on page 19.
	State or local income tax refund (box 2)	See the instructions for Form 1040, line 10, on page 17*
	Discharge of indebtedness (box 5)	Form 1040, line 22, but first see Pub 908*
	Taxable grants (box 6)	Form 1040, line 22*
	Agriculture payments (box 7)	See the Schedule F instructions or Pub 225
1099-INT	Interest income (box 1)	Form 1040, line 8a
	Early withdrawal penalty (box 2)	Form 1040, line 28
	Interest on U.S. savings bonds and Treasury obligations (box 3)	See the instructions for Form 1040, line 8a, on page 16
	Foreign tax paid (box 5)	Schedule A, line 7 (or Form 1116)
1099-MISC	Rents (box 1)	See the instructions for Schedule E
	Royalties (box 2)	Schedule E, line 4 (timber, coal, iron ore royalties, see Pub 544)
	Prizes, awards, etc. (box 3)	Form 1040, line 22
	Nonemployee compensation (box 7)	Schedule C, C-EZ, or F (Form 1040, line 7, if you were not self-employed)
	Other income (boxes 5, 6, 8, 9, and 10)	See the instructions on Form 1099-MISC
1099-OID	Original issue discount (box 1)	See the instructions for Form 1040, line 8a, on page 16
	Other periodic interest (box 2)	See the instructions on Form 1099-OID
	Early withdrawal penalty (box 3)	Form 1040, line 28
1099-PATR	Patronage dividends and other distributions from a cooperative (boxes 1, 2, 3, and 5)	Schedule C, Schedule C-EZ, Schedule F, or Form 4835, but first see the instructions on Form 1099-PATR
	Credits (boxes 6, 7, and 8)	Form 3468 or Form 5884
1099-R	Distributions from IRAs	See the instructions for Form 1040, lines 16a and 16b, on page 18
	Distributions from pensions, annuities, etc.	See the instructions on Form 1099-R
	Capital gain (box 3)	See the instructions on Form 1099-R
1099-S	Gross proceeds from real estate transactions (box 2)	Form 2119 (or Form 4797 or Schedule D if the property was not your home)
	Buyer's part of real estate tax (box 5)	See the instructions for Schedule A, line 6, on page A-2*

\* If the item relates to an activity for which you are required to file Schedule C, C-EZ, E or F or Form 4835, report the taxable or deductible amount allocable to the activity on that schedule or form instead.

**What if I Do Not Have a Label?** If you didn't receive a label, print or type the information in the spaces provided. But if you are married filing a separate return, do not enter your husband's or wife's name here. Instead, show his or her name on line 3.

**Social Security Number.** Enter your SSN in the area marked "Your social security number." If you are married, enter your husband's or wife's SSN in the area marked "Spouse's social security number." Be sure the SSN you enter agrees with the SSN on your social security card. Also, check that your SSN is correct on your Forms W-2 and 1099. See page 35 for more details.

If you don't have an SSN, get Form SS-5 from your local Social Security Administration (SSA) office or call the SSA toll free at 1-800-772-1213. Fill it in and return it to the SSA. If you do not have an SSN by the time your return is due, enter "Applied for" in the space for the SSN.

**Nonresident Alien Spouse.** If your spouse is a nonresident alien and you file a joint return, your spouse must get an SSN. But if your spouse cannot get an SSN because he or she had no income from U.S. sources, enter "NRA" in the space for your spouse's SSN. If you file a separate return and your spouse has no number and no income, enter "NRA."

**P.O. Box.** If your post office does not deliver mail to your home and you have a P.O. box, show your box number instead of your home address.

**Foreign Address.** If your address is outside the United States or its possessions or territories, fill in the full country, town or post office, state, and ZIP code\* (the postal code, order, city, province or state, postal code, and the name of the country. Do not abbreviate the country name).

## Your Mailing Label—What Does It Mean?

Computer shorthand for your name. By entering these two letters and the first SSN, the IRS can identify the correct account.

Postal service local delivery route within your ZIP code

Internal Revenue Service Center where you filed last year

Type of tax package mailed to you

ZIP code

Mail bag number used to presort ZIP code designation

Your name and address

Your social security number(s)

BN 651-00-1492  
JOHN C & JANE F DOE  
310 OAK DR  
HOMETOWN OH 44077

CAR-RT SORT-CR01  
529 30  
203

Presidential Election  
Campaign Fund

Congress set up this fund to help pay for Presidential election campaign costs. The fund reduces candidates' dependence on large contributions from individuals and groups. Candidates for individuals and groups can deduct contributions to the fund from their gross income. If you want \$3 of your tax to go to this fund, check the "Yes" box. If you are filing a joint return, your spouse may also have \$3 go to the fund. If you check "Yes," your tax or refund will not change.

## Filing Status

In general, your filing status depends on whether you are considered single or married. The filing statuses are listed below. The ones that will usually give you the lowest tax are listed last.

- Single
  - Married filing a separate return
  - Head of household
  - Married filing a joint return or Qualifying widow(er) with dependent child
- If more than one filing status applies to you, choose the one that will give you the lowest tax.

## Line 1

## Single

You may check the box on line 1 if any of the following was true on December 31, 1993:

- You were never married, or
- You were legally separated, according to your state law, under a decree of divorce or of separate maintenance, or
- You were widowed before January 1, 1993, and did not remarry in 1993.

If you had a child living with you, you may be able to take the earned income credit on line 59. See page EIC-1 to find out if you can take the credit.

## Line 2

## Married Filing Joint Return

You may check the box on line 2 if any of the following is true:

- You were married as of December 31, 1993, even if you did not live with your spouse at the end of 1993, or



This means that the custodial parent can claim the child as a dependent, if the other dependency tests are also met.

But if you are the noncustodial parent, you are treated as having provided over half of the child's support and can claim the child as a dependent if both parents together paid over half of the child's support, the other dependency tests are met, and either 1 or 2 below applies.

1. The custodial parent agrees not to claim the child's exemption for 1993 by signing Form 8332 or a similar statement. But you (as the noncustodial parent) must attach this signed Form 8332 or similar statement to your return. Instead of attaching Form 8332, you can attach a copy of certain pages of your divorce decree or separation agreement if it went into effect after 1984 (see **Children Who Didn't Live With You Due to Divorce or Separation** on page 15), or
2. Your divorce decree or written separation agreement went into effect before 1985 and it states that you (the noncustodial parent) can claim the child as a dependent. But you must have given at least \$500 for the child's support in 1993. Also, you must check the pre-1985 agreement box on line 6d. This rule does not apply if your decree or agreement was changed after 1984 to say that you cannot claim the child as your dependent.

**Person Supported by Two or More Taxpayers.** Even if you did not pay over half of another person's support, you might still be able to claim him or her as a dependent if all five of the following apply:

1. You and one or more other eligible persons together paid over half of another person's support.
2. You paid over 10% of that person's support.
3. No one alone paid over half of that person's support.
4. Tests 1 through 4 on this page are met.
5. Each eligible person who paid over 10% of support completes Form 2120, Multiple Support Declaration, and you attach these forms to your return. The form states that only you will claim the person as a dependent for 1993.

An **eligible person** is someone who could have claimed another person as a dependent except that he or she did not pay over half of that person's support.

**Columns (1) through (5)**

After you have figured out who you can claim as a dependent, fill in the columns on line 6c. If you have more than six dependents, attach a statement to your return. Give the same information as in columns (1) through (5) for each dependent.

**Column (1).** Enter the name of each dependent.

**Column (2).** If your dependent was under age 1 on December 31, 1993, put a checkmark in column (2).

**Column (3).** Any dependent age 1 or older must have a social security number (SSN). You must enter that SSN in column (3). If you do not enter it or if the SSN is wrong, you may have to pay a \$50 penalty.

**Form SS-5.** Your dependent can get an SSN by filing Form SS-5 with your local Social Security Administration (SSA) office. It usually takes about 2 weeks to get an SSN if your dependent

include nontaxable income, such as welfare benefits or nontaxable social security benefits.

Income earned by a permanently and totally disabled person for services performed at a sheltered workshop school is generally not included for purposes of the income test. See Pub. 501 for details.

**Exception for Your Child.** Your child can have gross income of \$2,350 or more if:

1. Your child was under age 19 at the end of 1993, or
2. Your child was under age 24 at the end of 1993 and was a student.

Your child was a student if he or she—

- Was enrolled as a full-time student at a school during any 5 months of 1993, or
- Took a full-time, on-campus training course during any 5 months of 1993. The course had to be given by a school or a state, county, or local government agency.

A **school** includes technical, trade, and mechanical schools. It does not include on-the-job training courses or correspondence schools.

### Test 5—Support

The general rule is that you had to provide over half the person's total support in 1993. If you file a joint return, support can come from either spouse. If you remained, the support provided by your new spouse is treated as support coming from you. For exceptions to the support test, see **Children of Divorced or Separated Parents and Person Supported by Two or More Taxpayers** on this page.

Support includes food, a place to live, clothing, medical and dental care, and education. It also includes items such as a car and furniture, but only if they are for the person's own use or benefit. In figuring total support:

- Use the actual cost of these items, but figure the cost of a place to live at its fair rental value.
- Include money the person used for his or her own support, even if this money was not taxable. Examples are gifts, savings, social security, and welfare benefits, and other public assistance payments. This support is treated as not coming from you.

Total support does not include items such as income tax, social security, and Medicare tax, life insurance premiums, scholarship grants, or funeral expenses.

If you are for a foster child, see Pub. 501 for special rules that apply.

**Children of Divorced or Separated Parents.** Special rules apply to determine if the support test is met for children of divorced or separated parents. The rules also apply to children of parents who lived apart from each other during the last 6 months of the year, even if they do not have a separation agreement. For these rules, a **custodial parent** is the parent who had custody of the child for most of the year. A **noncustodial parent** is the parent who did not have custody for most of the year. See Pub. 501 for the definition of custody.

The general rule is that the custodial parent is treated as having provided over half of the child's total support if both parents together paid over half of the child's support.

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**Death of Your Spouse.** If your spouse died in 1993 and you did not remarry by the end of 1993, check the box on line 6a. You could have taken an exemption for your spouse on the date of death. For other filing instructions, see **Death of Taxpayer** on page 35.

**Nonresident Alien Spouse.** If your filing status is married filing separately, you can take an exemption for your nonresident alien spouse only if your spouse had no income from U.S. sources and is not the dependent of another person. If you are not an exemptor for your spouse, check the box on line 6b and enter "NRA" to the right of the word "Spouse."

## Line 6c

### Dependents

You can take an exemption for each of your dependents who was alive during some part of 1993. This includes a child who died in 1993, or a person who died in 1993. Get Pub. 501, Exemptions, Standard Deduction, and Filing Information, for more details. Any person who meets all five of the following tests qualifies as your dependent.

#### Test 1—Relationship

The person must be your relative. But see **Exception at the end of Test 1.** The following are considered your relatives:

- Your child, stepchild, adopted child, a child who lived in your home as a family member if placed with you by an authorized placement agency for legal adoption, or a foster child (any child who lived in your home as a family member for the whole year).
- Your grandchild, great-grandchild, etc.
- Your son-in-law, daughter-in-law.
- Your parent, stepparent, parent-in-law.
- Your grandparent, great-grandparent, etc.
- Your brother, sister, half brother, half sister, stepbrother, stepsister, brother-in-law, sister-in-law.
- If related by blood, your aunt, uncle, nephew, niece.

Any relationships established by marriage are not treated as ended by divorce or death. A person who lived in your home as a family member for the entire year can also be considered a dependent. But the relationship must not violate local law.

#### Test 2—Married Person

If the person is married and files a joint return, you cannot take an exemption for the person. However, if the person and the person's spouse file a joint return only to get a refund of all tax withheld, you may be able to claim him or her if the other four tests are met. See Pub. 501 for details.

#### Test 3—Citizen or Resident

The person must be one of the following:

- A U.S. citizen or resident alien, or
- A resident of Canada or Mexico, or
- Your adopted child who is not a U.S. citizen but who lived with you all year in a foreign country.

#### Test 4—Income

Generally, the person's gross income must be less than \$2,350. Gross income does not

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If the person for whom you kept up a home was born or died in 1993, you may still file as head of household as long as the home was that person's main home for the part of the year he or she was alive.

## Line 5

### Qualifying Widow(er) With Dependent Child

You may check the box on line 5 and use joint return tax rates for 1993 if all five of the following apply:

1. Your spouse died in 1991 or 1992 and you did not remarry in 1993.
2. You have a child, stepchild, adopted child, or foster child whom you can claim as a dependent.
3. This child lived in your home for all of 1993.
4. You paid over half the cost of keeping up your home for this child.
5. You could have filed a joint return with your spouse the year he or she died, even if you didn't actually do so.

**Do not claim an exemption for your spouse.**

If your spouse died in 1993, you may not file as a qualifying widow(er) with dependent child. Instead, see the instructions for line 2.

If you can't file as a qualifying widow(er) with dependent child, read the instructions for line 4 to see if you can file as head of household. You must file as single if you can't file as a qualifying widow(er) with dependent child, married filing a joint return, or head of household.

## Exemptions

For each exemption you can take, you generally can deduct \$2,350 on line 3e.

## Line 6a

### Yourself

Check the box on line 6a unless your parent (or someone else) can claim you as a dependent on his or her tax return. For example, if your parents (or someone else) could claim you as a dependent on their return but they chose not to claim you, do not check the box on line 6a.

## Line 6b

### Spouse

If you file a joint return and your spouse cannot be claimed as a dependent on another person's return, check the box on line 6b. If you file a separate return, you can take an exemption for your spouse only if your spouse is not filing a return, had no income, and cannot be claimed as a dependent on another person's return.

If you were divorced or legally separated at the end of 1993, you cannot take an exemption for your former spouse. If your divorce was not final (an interlocutory decree), you are considered married for the whole year.

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one of the following also lived for more than half of the year (if half or less, see the **Exemption later**):

- Your **unmarried** child, adopted child, grandchild, great-grandchild, etc. or stepchild. This child does not have to be your dependent. But in this case, enter the child's name in the space provided on line 4.
- Your **married** child, adopted child, grandchild, great-grandchild, etc. or stepchild. This child must be your dependent. But if your married child's other parent claims him or her as a dependent under the rules for **Children of Divorced or Separated Parents** on page 14, this child does not have to be your dependent. Enter this child's name on line 4.

• Your **foster** child, who must be your dependent.

- Any other relative you can claim as a dependent. For the definition of a relative, see **Test 1** on page 14. But for this purpose, the **Exception at the end of that test** doesn't apply.

**Note:** You cannot file as head of household if your child, parent, or relative described above is your dependent under the rules on page 14 for **Person Supported by Two or More Taxpayers**.

**Married Persons Who Live Apart.** Even if you were not divorced or legally separated in 1993, you may be able to file as head of household. You may check the box on line 4 if all five of the following apply:

1. You must have lived apart from your spouse for the last 6 months of 1993.
2. You file a separate return from your spouse.
3. You paid over half the cost of keeping up your home for 1993.
4. Your home was the main home of your child, adopted child, stepchild, or foster child for more than half of 1993 (if half or less, see the **Exception later**).
5. You claim this child as your dependent or the child's other parent claims him or her under the rules for **Children of Divorced or Separated Parents** on page 14. If this child is not your dependent, be sure to enter the child's name on line 4.

**Note:** If all five of the above apply, you may also be able to take the credit for child and dependent care expenses and the earned income credit. You can take the standard deduction even if your spouse itemizes deductions. For more details, see the instructions for these topics.

**Keeping Up a Home.** To find out what is included in the cost of keeping up a home, see Pub. 501, Exemptions, Standard Deduction, and Filing Information.

If you used payments you received under the **Aid to Families With Dependent Children (AFDC)** program or other public assistance programs to pay part of the cost of keeping up your home, you cannot count them as money you paid. But you must include them in the total cost of keeping up your home to figure if you paid over half of the cost.

**Dependents.** To find out if someone is your dependent, see the instructions for line 6c. **Exception.** You can count temporary absences such as for school, vacation, or medical care as time lived in the home.

**Line 6c**

This filing status is for **unmarried** individuals who provide a home for certain other persons. (Some **married persons** who live apart may also qualify. See below.) You may check the box on line 4 only if you were unmarried or legally separated as of December 31, 1993. But either 1 or 2 below must apply to you:

1. You paid over half the cost of keeping up a home that was the main home for all of 1993 of your **parent** whom you can claim as a dependent. Your parent did not have to live with you in your home, or

2. You paid over half the cost of keeping up a home in which you lived and in which

• Your spouse died in 1993 and you did not remarry in 1993, or

- Your spouse died in 1994 before filing a 1993 return. For details on filing the joint return, see **Death of Taxpayer** on page 35.

A husband and wife may file a joint return even if only one had income or if they did not live together all year. However, both must sign the return and both are responsible. This means that if one spouse does not pay the tax due, the other may have to.

If you file a joint return for 1993, you may not amend that return for filing that return, after that return to file as married filing a separate return.

**Nonresident Alien and Dual-Status Aliens.** You may be able to file a joint return. Get Pub. 519, U.S. Tax Guide for Aliens, for details.

## Line 3

### Married Filing Separate Return

If you file a separate return, you will generally pay more tax. But you may want to figure your tax both ways (married filing joint and married filing separate) to see which filing status is to your benefit. If you file a separate return, all the following apply:

- You cannot take the standard deduction if your spouse itemizes deductions.
- You cannot take the credit for child and dependent care expenses in most cases.
- You cannot take the earned income credit.
- You cannot exclude the interest from series EE U.S. savings bonds issued after 1989, even if you paid higher education expenses in 1993.

You cannot take the credit for the elderly or the disabled unless you lived apart from your spouse for all of 1993.

- You may have to include in income up to one-half of any social security or equivalent railroad retirement benefits you got in 1993.
- Generally, you report only your own income, exemptions, deductions, and credits. Different rules apply to people who live in community property states. See page 15.

But you may be able to file as head of household if you had a child living with you and you lived apart from your spouse during the last 6 months of 1993. See **Married Persons Who Live Apart** on this page.

## Line 4

### Head of Household

This filing status is for **unmarried** individuals who provide a home for certain other persons. (Some **married persons** who live apart may also qualify. See below.) You may check the box on line 4 only if you were unmarried or legally separated as of December 31, 1993. But either 1 or 2 below must apply to you:

1. You paid over half the cost of keeping up a home that was the main home for all of 1993 of your **parent** whom you can claim as a dependent. Your parent did not have to live with you in your home, or

2. You paid over half the cost of keeping up a home in which you lived and in which

normal expenses while living in your home. Reimbursements for normal living expenses must be reported as income.

- Certain amounts received as a scholarship grant (see the instructions for line 7).
- Cancellation of certain student loans if, under the terms of the loan, the student performs certain professional services for any of a broad class of employers. Get Pub. 520, *Scholarships and Fellowships*.

Community property states are Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington, and Wisconsin. If you and your spouse lived in a community property state, you must follow state law to determine what is community income and what is separate income. However, different rules could apply if:

- You and your spouse lived apart all year.
  - You do not file a joint return, and
  - None of the community income you earned was transferred to your spouse.
- For details, get Pub. 555, *Federal Tax Information on Community Property*.

## Line 7

### Wages, Salaries, Tips, etc.

Show the total of all wages, salaries, fees, commissions, tips, bonuses, supplemental unemployment benefits, and other amounts you were paid before taxes, insurance, and other deductions. For a joint return, be sure to include your spouse's income on line 7.

- Include in this total:
  - 1. The amount that should be shown in box 1 of Form W-2. Report all wages, salaries, and tips you received, even if you do not have a Form W-2.
  - 2. Corrective distributions of excess salary deferrals.
  - 3. Corrective distributions of excess contributions and excess aggregate contributions to a retirement plan.
  - 4. Disability pensions if you have not reached the minimum retirement age set by your employer.

Note: Disability pensions received after you reach your employer's minimum retirement age, and other pensions shown on Form 1099-B, other than payments from an IRA, are reported on lines 17a and 17b of Form 1040. Payments from an IRA are reported on lines 16a and 16b.

Payments by insurance companies, etc., not included on Form W-2: You received sick pay or a disability payment from anyone other than your employer, and it is included in the wages section of your Form W-2. Include the amount and address of the payer and your Form W-2 for details on withholding of federal income tax from your sick pay.

Fair market value of meals and living quarters if given by your employer as a matter of your choice and not for your employer's convenience. Don't report the value of meals given to you at work if they were provided for your employer's convenience. Also, don't report the value of living quarters you had to accept on your employer's business premises as a condition of employment.

Lump-sum distributions (Form 4972). (See page 19.)

- Distributions from Simplified Employee Pension (SEP) and Defined Employee Contribution (DEC) plans.
- Accumulation distributions from trusts (Form 4970).
- Tier 2 and supplemental annuities under the Railroad Retirement Act.
- Life insurance proceeds from a policy you cashed in if the proceeds are more than the premiums you paid.
- Amounts received in place of wages from accident and health plans (including sick pay and disability pensions) if your employer paid for the policy.
- Gains from the sale or exchange (including barter of real estate, securities, coins, gold, silver, gems, or other property (Schedule D or Form 4797)).
- Gain from the sale or exchange of your main home (Schedule D and Form 2119).
- Director's fees.
- Fees received as an executor or administrator of an estate.
- Earned income, such as wages and tips, from sources outside the United States (Form 2555 or Form 2555-EZ).
- Unearned income, such as interest, dividends, and pensions, from sources outside the United States unless exempt by law or a tax treaty.
- Original issue discount (Schedule B).
- Bartering income (fair market value of goods or services you received in return for your services).
- Your share of income from S corporations, partnerships, estates, trusts, etc. (Schedules B, D, or E).
- Embellished or other illegal income.

U.S. Citizens Living Abroad

Generally, foreign source income must be reported. Get Pub. 54, *Tax Guide for U.S. Citizens and Resident Aliens Abroad*, for more details.

Examples of Income Not To Be Reported

Do not include the following types of income when you decide if you must file a return:

- Welfare benefits.
- Disability retirement payments and other benefits paid by the Department of Veterans Affairs.
- Workers' compensation benefits, insurance, damages, etc., for injury or sickness.
- Punitive damages received in cases not involving physical injury or sickness usually must be reported as income. Get Pub. 525, *Taxable and Nontaxable Income*.
- Supplemental security income (SSI) payments.
- Child support.
- Money or property that was inherited, willed to you, or received as a gift.
- Dividends on veterans' life insurance.
- Life insurance proceeds received because of a person's death.
- Amounts you received from insurance because you lost the use of your home due to fire or other casualty to the extent the amounts were more than the cost of your home.

Income

The following kinds of income must be reported on Form 1040, or related forms and schedules, in addition to the types of income listed on Form 1040, lines 7 through 21b. You may need some of the forms and schedules mentioned below.

- Scholarships and fellowship grants (see the instructions for line 7).
- Awards and endowments.
- Prizes (including contests, raffles, lotteries, gambling winnings, etc.).

Strike and lockout benefits paid by a union from union dues include cash and the fair market value of goods received. Don't report benefits that were gifts.

Any amount your employer paid for your moving expenses including the value of services furnished in kind, that is not included in box 1 on Form W-2.

Note: You must report on line 7 all wages, salaries, etc., paid for your personal services, including an IRA, another person's corporation, or a tax-exempt organization.

For more details on reporting income received in the form of goods, property, meals, stock options, etc., get Pub. 525, *Taxable and Nontaxable Income*.

Tip Income: Be sure to report all tip income you actually received, even if it is not included in box 1 of your W-2 form(s). You must report as income the amount of allocated tips shown on your W-2 form(s) unless you can prove a smaller amount with adequate records. Allocated tips should be shown in box 8 of your W-2 form(s). They are not included in box 1 of your W-2 form(s). For details on allocated tips, get Pub. 531, *Reporting Tip Income*.

Use Form 4137, *Social Security and Medicare Tax on Unreported Tip Income*, to figure any social security and Medicare tax on unreported or allocated tips. See the instructions for line 50.

Statutory Employees: If you were a statutory employee, the "Statutory employee" box in box 15 of your W-2 form should be checked. Statutory employees include full-time life insurance salespeople, certain agent or commission drivers and traveling salespeople, and certain newsmen.

If you are deducting business expenses as a statutory employee, report the amount shown in box 1 of your W-2 form and your expenses on Schedule C or C-EZ. If you are not deducting business expenses, report your income on line 7.

Employer-Provided Vehicle: If you used an employer-provided vehicle for both personal and business purposes and 100% of the annual lease value of the vehicle was included in the wages box (box 1) of your W-2 form, you may be able to deduct the business use of the vehicle on Schedule A. But you must use Form 2106, *Employee Business Expenses*, to do so. The total annual lease value of the vehicle should be shown in either box 12 or 14 of your W-2 form or on a separate statement. For more details, get Pub. 917, *Business Use of a Car*.

Excess Salary Deferrals: If you chose to have your employer contribute part of your pay to certain retirement plans (such as a 401(k) plan or the Federal Thrift Savings Plan) instead of having it paid to you, the "Deferred compensation" box in box 15 of your W-2 form should be checked. The amount deferred should be shown in box 13. The total amount that may be deferred for 1993 under all plans is generally limited to \$8,994 for each person. But a different limit may apply if amounts were deferred under a tax-sheltered annuity plan or an eligible plan of a state or local government or tax-exempt organization. For details, get Pub. 575, *Pension and Annuity Income* (including Simplified General Rule). Any amount deferred in

excess of these limits must be reported on Form 1040, line 7.

Caution: You may not deduct the amount deferred. It is not included as income in box 1 of your W-2 form.

Dependent Care Benefits (DCB): If you received benefits for 1993 under your employer's dependent care plan, you may be able to exclude part or all of them from your income. But you must use Form 2441, *Child and Dependent Care Expenses*, to do so. The benefits should be shown in box 10 of your W-2 form(s). First, fill in Parts I and II of Form 2441, include any taxable benefits from line 20 of that form on Form 1040, line 7. On the dotted line next to line 7, enter "DCB."

Caution: If you have a child who was born in 1993 and you earned less than \$23,050, you may be able to take the extra credit for a child born in 1993 on Schedule EIC. But you cannot take the extra credit and the exclusion of dependent care benefits for the same child. To find out which would benefit you more, see A Change To Note in the instructions for Form 2441.

Scholarship and Fellowship Grants: If you received a scholarship or fellowship that was granted after August 16, 1986, part or all of it may be taxable even if you didn't receive a W-2 form. If you were a degree candidate, the amounts you used for expenses other than tuition and course-related expenses are taxable. For example, amounts used for room, board, and travel are taxable if you were not a degree candidate. The full amount of the scholarship or fellowship is taxable. Include the taxable amount not reported on a W-2 form on line 7. Then, enter "SCH" and the taxable amount not reported on a W-2 form on the dotted line next to line 7.

## Line 8a

### Taxable Interest Income

Report all of your taxable interest income on line 8a even if it is \$400 or less. If the total is over \$400 or any of the other conditions listed at the beginning of the Schedule B instructions (see page B-1) apply to you, fill in Schedule B first.

The payer should send you a Form 1099-INT if applicable a Form 1099-OID for this interest. A copy of the form is also sent to the IRS.

Report any interest you received or that was credited to your account so you could withdraw it, even if it wasn't entered in the passbook. Interest credited in 1993 on deposits that you could not withdraw because of the bankruptcy or insolvency of the financial institution may not have to be included in your 1993 income. For details, get Pub. 550, *Investment Income and Expenses*.

Caution: Be sure each payer of interest income has your correct social security number. Otherwise, the payer may withhold 31% of the interest (backup withholding). You may also be subject to penalties.

Examples of Taxable Interest Income You Must Report

Report interest from

- Accounts (including certificates of deposit and money market accounts) with banks,

credit unions, and savings and loan associations.

- Building and loan associations.
- Notes, loans, and mortgages. Special rules apply to loans with below-market interest rates. See Pub. 550.

- Tax refunds. Report only the interest on them as interest income.
- Insurance companies if paid or credited on dividends left with the company.
- Bonds and debentures. Also, arbitrage bonds issued by state and local governments after October 9, 1969 (Report interest on other state and local bonds and securities on line 8b.) Also, report as interest on line 8a any gain on the disposition of certain market discount bonds to the extent of the accrued market discount. See Pub. 550 for details.

For taxable bonds acquired after 1987, reduce your interest income on the bond by the amount of any amortizable bond premium (see page B-1). Do not deduct the premium as interest expense on Schedule A.

- U.S. Treasury bills, notes, and bonds.
- U.S. savings bonds. The interest is the yearly increase in the value of the bond. Interest on Series E or EE bonds can be reported using method a or b below.

- Report the total interest when you cash the bonds, or when they reach final maturity and no longer earn interest, or
- Each year report on your return the yearly increase in the bonds' value.

If you change to method b, report the entire increase in all your bonds from the date they were issued. Each year after report only the yearly increase. You may not change to method a unless you complete Form 3115 and attach it to your tax return. See Pub. 550 for details.

Note: If you get a 1993 Form 1099-INT for U.S. savings bond interest that includes amounts you reported before 1993, see Pub. 550.

- Original issue discount (OID). This is the difference between the issue price of a debt instrument and the stated redemption price at maturity. If the instrument was issued at a discount after May 27, 1989 (for certain noncorporate instruments, after July 1, 1982), include in your interest income the discount for part of the year you held it. The taxable OID may be less than the amount shown on Form 1099-OID.

If you bought a corporate debt instrument at original issue and held it for all of 1993 or the part of 1993 that was outstanding, include in interest income the total OID from Form 1099-OID. Get Pub. 1212, *List of Original Issue Discount Instruments*, to figure the taxable OID for other corporate debt instruments and noncorporate debt instruments (such as zero coupon U.S. Treasury-backed securities).

If you had OID for 1993 but did not receive Form 1099-OID, or if the price you paid for the instrument is more than the issue price plus accumulated OID, see Pub. 1212. It provides total OID on the instruments listed and gives computational information.

Also, include in your interest income any other periodic interest shown on Form 1099-OID.

## Line 8b

### Tax-Exempt Interest

If you received any tax-exempt interest income, such as from municipal bonds, report it on line 8b. Include any exempt interest dividends from a mutual fund or other regulated investment company. Do not include interest earned on your IRA.

## Line 9

### Dividend Income

Dividends are distributions of money, stock, or other property that corporations pay to stockholders. They also include dividends you receive through a partnership, an S corporation, or an estate or trust. Dividends include nominees or other agents. The payer should send you a Form 1099-DIV. A copy of this form is also sent to the IRS.

If your total gross dividends are over \$400, first fill in Schedule B (see page B-1). Gross dividends should be shown in box 1a of Form 1099-DIV. Also, fill in Schedule B if you received a nominee dividend that actually belongs to someone else. If you don't have a Form 1099-DIV, include on line 9 only ordinary dividends and any investment expenses that should be shown in box 1e of Form 1099-DIV.

**Caution:** Be sure each payer of dividends has your correct social security number. Otherwise, the payer may withhold 31% of the dividend income (backup withholding). You may also be subject to penalties.

### Dividends Include:

**Ordinary dividends.** These should be shown in box 1b of Form 1099-DIV.

**Capital gain dividends.** These should be shown in box 1c of Form 1099-DIV. If you have other capital gains or losses, also enter your capital gain distributions on Schedule D. If you don't need Schedule D to report any other gains or losses, see the instructions for lines 13 and 14.

**Non taxable distributions.** Some distributions are non taxable because they are a return of your cost. They will not be taxed until you recover your cost. You must reduce your cost (or other basis) by these distributions. After you get back all of your cost (or other basis), you must report these distributions as capital gains. For details, get Pub. 550, Investment Income, and Expenses. Non taxable distributions should be shown in box 1d of Form 1099-DIV.

**Note:** Generally, payments from a money market fund are dividends.

### Do Not Report as Dividends

• Dividends on insurance policies. These are a partial return of the premiums you paid. Do not include them in income until they exceed the total of all net premiums you paid for the contract. Remember to report on line 6a any interest on dividends left with an insurance company.

• Amounts paid on deposits or accounts from which you could withdraw your money, such as mutual savings banks, cooperative banks, and credit unions. Remember to report these amounts as interest on line 8a.

- You could not deduct the full amount of credits you were entitled to in 1992 because the total credits exceeded the tax shown on your 1992 Form 1040, line 40.
- You could be claimed as a dependent by someone else in 1992.

## Line 11

### Alimony Received

Enter amounts received as alimony or separate maintenance. You must let the person who made the payments know your social security number. For details, get Pub. 504, Divorced or Separated Individuals.

If you received payments under a divorce or separation instrument executed after 1984, see the instructions for line 23 on page 23 for the rules that apply in determining whether these payments qualify as alimony.

## Line 12

### Business Income or (Loss)

If you operated a business or practiced your profession as a sole proprietor, report your business income or (loss) on line 12. Your net profit or (loss) from Schedule C or your net profit from Schedule C-EZ.

## Lines 13 and 14

### Capital Gain or (Loss)

Enter on line 13 your capital gain or (loss) from Schedule D. If you received capital gain distributions reported to you on Form 1099-DIV, enter them on line 12. Your net profit or (loss) from Schedule C or your net profit from Schedule C-EZ.

**Exception:** Report your capital gain distribution on Schedule D and use the Schedule D Worksheet in the instructions for Schedule D to figure your tax if your taxable income was less than \$452,625 if married filing separately.

• Your 1992 taxable income was less than zero.

• You made your last payment of 1992 estimated state or local income tax in 1993.

• You owed alternative minimum tax in 1992.

**State and Local Income Tax Refund Worksheet—Line 10 (keep for your records)**

1. Enter the income tax refund from Form(s) 1099-G (or similar statement).
2. Enter your total allowable itemized deductions from your 1992 Schedule A, line 26.  
**Note:** If the filing status on your 1992 Form 1040 was married filing separately and your spouse itemized deductions in 1992, enter the amount from line 2 on line 6, skip lines 3, 4, and 5.
3. Enter on line 3 the amount shown below for the filing status claimed on your 1992 Form 1040:  
 • Single, enter \$3,600.  
 • Married filing jointly or Qualifying widow(er), enter \$6,000.  
 • Married filing separately, enter \$3,000.  
 • Head of household, enter \$5,250.  
 • If you didn't complete line 33a on your 1992 Form 1040, enter -0-.  
 • Otherwise, multiply the number on your 1992 Form 1040, line 33a, by \$700 (\$900 if your 1992 filing status was single or head of household) and enter the result.
4. Add lines 3 and 4.
5. Subtract line 5 from line 2. If zero or less, enter -0-.
6. Enter the smaller of line 1 or line 6 here and on Form 1040, line 10.
7. Taxable part of your refund. Enter the smaller of line 1 or line 6 here and on Form 1040, line 10.

income (Form 1040, line 37) is more than \$89,150 (\$53,500 if single, \$76,400 if head of household, or \$44,575 if married filing separately).

## Line 15

### Other Gains or (Losses)

If you sold or exchanged assets used in a trade or business, see the instructions for Form 4797. Enter on line 15 the ordinary gain or (loss) from Part II of Form 4797.

## Lines 16a and 16b

### IRA Distributions

Use lines 16a and 16b to report payments (distributions) you received from your individual retirement arrangement (IRA). These include regular distributions, early distributions, rollovers, and any other money or property you received from your IRA account or annuity. You should get a Form 1099-R showing the amount of your distribution.

If you made any nondeductible contributions to your IRA for 1993 or an earlier year, or you rolled your IRA distribution over into another IRA, see below. Do not use lines 16a and 16b to report a rollover from a qualified pension plan to an IRA. Instead, see the instructions for lines 17a and 17b.

IRA distributions that you must include in income are taxed at the same rate as other income. You may not use the special averaging rule for lump-sum distributions from qualified employer plans.

If your IRA distribution is fully taxable, enter it on line 16b; do not make an entry on line 16a. If only part is taxable, enter the total distribution on line 16a and the taxable part on line 16b.

**Caution:** If you received an early distribution and the total distribution was not rolled over or you received an excess distribution, you may have to pay additional tax. See the instructions for line 51 for details.

**Nondeductible Contributions.** If you made nondeductible contributions for any year, part of your IRA distribution may be nontaxable. Get Form 8606 to figure the taxable part of your IRA distribution. If you made any nondeductible contributions for 1993, you may need to make a special computation.

Get Pub. 590, Individual Retirement Arrangements (IRAs), for details. Enter the total distribution on line 16a and the taxable part on line 16b.

**Rollovers.** A rollover is a tax-free transfer of cash or other assets from one retirement program to another. Use lines 16a and 16b to report a rollover from one IRA to another IRA. Enter the total distribution on line 16a.

If the total on line 16a was rolled over, enter zero on line 16b. If the total was not rolled over, enter the part not rolled over on line 16b. But if you ever made nondeductible contributions to any of your IRAs, use Form 8606 to figure the taxable part to enter on line 16b. For more details, see Pub. 590.

## Lines 17a and 17b

### Pensions and Annuities

Use lines 17a and 17b to report pension and annuity payments you received, including

disability pensions received after you reach the minimum retirement age set by your employer. Disability pensions received before you reach your employer's minimum retirement age are reported on line 7. Also, use lines 17a and 17b to report payments (distributions) from profit-sharing plans (retirement plans, and employee-savings plans). See Rollovers below and Lump-sum Distributions on page 19 for details.

You should receive a Form 1099-R showing the amount of your pension or annuity. Attach Form 1099-R to Form 1040 if any Federal income tax was withheld from your pension or annuity.

**Do not use lines 17a and 17b to report** corrective distributions of excess salary deferrals, excess contributions, or excess aggregate contributions from retirement plans. Instead, see the instructions for line 7. Also, do not use lines 17a and 17b to report any social security or railroad retirement benefits shown on Forms SSA-1099 and RRB-1099. Instead, see the instructions for lines 21a and 21b.

**Caution:** Certain transactions, such as loans against your interest in a qualified plan, may be treated as taxable distributions and may also be subject to additional taxes. For details, get Pub. 575, Pension and Annuity Income (Including Simplified General Rule).

## Fully Taxable Pensions and Annuities

If your pension or annuity is fully taxable, enter it on line 17b. Do not make an entry on line 17a. Your pension or annuity payments are fully taxable if either of the following applies:

1. You did not contribute to the cost of your pension or annuity, or
2. You used the 3-year Rule and you got your entire cost back tax free before 1993.

Fully taxable pensions and annuities also include military retirement pay shown on Form 1099-R. For details on military disability pensions, get Pub. 525, Taxable and Non-taxable Income. If you received a Form RRB-1099-R, get Pub. 575 to see how to report your benefits.

## Partially Taxable Pensions and Annuities

If your pension or annuity is partially taxable and your Form 1099-R does not show the taxable part, you must use the General Rule to figure the taxable part. The General Rule is explained in Pub. 539, Pension General Rule (Nonsimplified Method). But if your annuity starting date (defined later) was after July 1, 1986, you may be able to use the Simplified General Rule (explained later) to figure the taxable part of your pension or annuity.

If you choose to, you may submit a ruling request to the IRS before the due date of your return (including extensions) and for the IRS will figure the taxable part for you for a \$50 fee. For details, see Pub. 939.

If your Form 1099-R shows a taxable amount, you may report that amount on line 17b. But you may use the General Rule or, if you qualify, the Simplified General Rule if you can report a lower taxable amount.

Once you have figured the taxable part of your pension or annuity, enter that amount on line 17b and the total on line 17a.

**Annuity Starting Date.** Your annuity starting date is the later of the first day of the first period for which you received a payment from the plan, or the date on which the plan's obligations became fixed.

**Simplified General Rule.** Using this method will usually result in at least as much of the pension or annuity being tax free each year as under the General Rule or as figured by the IRS. You qualify to use this simpler method if all four of the following apply:

1. Your annuity starting date was after July 1, 1986.
2. The pension or annuity payments are for your life or (b) your life and that of your beneficiary.
3. The pension or annuity payments are from a qualified employee plan, a qualified employee annuity, or a tax-sheltered annuity.
4. At the time the pension or annuity payments began, either you were under age 75 or, if you were 75 or older, the number of years of guaranteed payments was fewer than 5.

If you qualify, use the worksheet on page 19 to figure the taxable part of your pension or annuity. But if you received U.S. Civil Service retirement benefits and you chose the lump-sum credit option, use the worksheet in Pub. 721, Tax Guide to U.S. Civil Service Retirement Benefits, instead of the one on page 19. If you are a beneficiary entitled to a death benefit exclusion, add the exclusion to the amount you enter on line 2 of the worksheet even if you received a Form 1099-R showing a taxable amount. The payer of the annuity cannot add the death benefit exclusion to your cost when figuring the taxable amount. Attach a signed statement to your return stating that you are entitled to a death benefit exclusion. For more details on this benefit exclusion, see Pub. 575 or Pub. 721.

**Age at Annuity Starting Date.** If you are the retiree, use your age on the annuity starting date. If you are the survivor of a retiree, use the retiree's age on his or her annuity starting date. If you are the beneficiary of an employee who died, get Pub. 575. If there is more than one beneficiary, see Pub. 575 or Pub. 721 to figure each beneficiary's taxable amount.

**Changing Methods.** If your annuity starting date was after July 1, 1986, you may be able to change from the General Rule to the Simplified General Rule for the other way around. For details, see Pub. 575 or Pub. 721.

**Death Benefit Exclusion.** If you are the beneficiary of a deceased employee or former employee, amounts paid to you by, or on behalf of, an employer because of the death of the employee may qualify for a death benefit exclusion of up to \$5,000. If you are entitled to this exclusion, add it to the cost of the pension or annuity. Special rules apply if you are the survivor under a joint and survivor's annuity. For details, see Pub. 575.

**Rollovers.** A rollover is a tax-free transfer of cash or other assets from one retirement program to another. Use lines 17a and 17b to report a rollover, including a direct rollover from one qualified employer's plan to another or to an IRA.

• Income from the rental of personal property if you were not in the business of renting such property (See the instructions for line 30 to report your expenses.) Otherwise, report the income and expenses on Schedule C or C-EZ.

• Income from an activity not engaged in for profit. See **Not-for-Profit Activities in Pub. 535, Business Expenses**, for more details.

**Net Operating Loss.** If you had a net operating loss in an earlier year to carry forward to 1993, include it as a negative amount on line 22. Attach a statement showing how you figured the amount. Get Pub. 536, **Net Operating Losses**, for more details.

## Line 23

### Total Income

Enter the total of the amounts in the far right column for lines 7 through 22. If any of these amounts are negative, first add all the positive amounts. Next, add all the negative amounts. Then, subtract the total of the negative amounts from the total of the positive amounts and enter the result on line 23. If the result is negative, enter it in parentheses.

## Adjustments to Income

### Lines 24a and 24b

#### IRA Deduction

If you made contributions to an individual Retirement Arrangement (IRA) for 1993, you may be able to take an IRA deduction. Read the instructions below and on the next page to see if you can take an IRA deduction and if you can, which worksheet to use to figure it. Enter your IRA deduction on line 24a. If you file a joint return, enter your spouse's deduction on line 24b. You should receive a statement by May 31, 1994, that shows all contributions to your IRA for 1993.

**Caution:** You may not deduct contributions to a 401(k) plan or the Federal Thrift Savings Plan. These amounts are not included as income in box 1 of your W-2 form.

If you were age 70½ or older at the end of 1993, you cannot deduct any contributions made to your IRA for 1993 or treat them as nondeductible contributions.

**Note:** If you file Form 2555, **Foreign Earned Income**, or Form 2555-EZ, **Foreign Earned Income Exclusion**, get Pub. 590 to figure your IRA deduction.

#### Were You Covered by a Retirement Plan?

If you were covered by a retirement plan (qualified pension, profit-sharing, including 401(k), annuity, Keogh, SEP, etc.) at work or through self-employment, your IRA deduction may be reduced or eliminated. But you can still make contributions to an IRA even if you can't deduct them. In any case, the income earned on your IRA contributions is not taxed until it is paid to you.

The "Pension plan" box in box 15 of your W-2 form should be checked if you were covered by a plan at work even if you were

**Social Security Benefits Worksheet—Lines 21a and 21b (keep for your records)**  
If you are married filing separately and you lived apart from your spouse for all of 1993, enter "D" to the left of line 21a

1. Enter the total amount from box 5 of all your Forms SSA-1099 and Forms RRB-1099 (if applicable).  
**Note:** If line 1 is zero or less, stop here, none of your social security benefits are taxable. Otherwise, go to line 2.
2. Divide line 1 above by 2.
3. Add the amounts on Form 1040, lines 7, 8a, 9 through 15, 16b, 17b, 18 through 20, and line 22. Do not include here any amounts from box 5 of Forms SSA-1099 or RRB-1099.
4. Enter the amount from Form 1040, line 8b.
5. Add lines 2, 3, and 4.
6. Enter the total adjustments from Form 1040, line 30.
7. Subtract line 6 from line 5.
8. Enter on line 8 the amount shown below for your filing status:  
• Single, Head of household, or Qualifying widower, enter \$25,000.  
• Married filing jointly, enter \$32,000.  
• Married filing separately, enter -0- (\$25,000 if you lived apart from your spouse for all of 1993).
9. Subtract line 8 from line 7. If zero or less, enter -0-.  
• If line 9 is zero, stop here. None of your social security benefits are taxable. Do not enter any amounts on lines 21a or 21b. But if you are married filing separately and you lived apart from your spouse for all of 1993, enter -0- on line 21b. Be sure you entered "D" to the left of line 21a.  
• If line 9 is more than zero, go to line 10.
10. Divide line 9 above by 2.
11. **Taxable social security benefits.**  
• First, enter the amount from line 1.  
• Then, enter the smaller of line 2 or line 10 here and on Form 1040, line 21b.

**Note:** If part of your benefits are taxable for 1993 and they include benefits paid in 1993 that were for an earlier year, you may be able to reduce the taxable amount shown on the worksheet. Get Pub. 915 for details.

## Line 22

### Other Income

Use line 22 to report any other income not reported on your return or other schedules. See examples later. List the type and amount of income. If necessary, show the required information on an attached statement. For more details, see **Miscellaneous Taxable Income** in Pub. 525, **Taxable and Nontaxable Income**.

**Do not report any income from self-employment on line 22 if you had any income from self-employment, you must use Schedule C, C-EZ, or F, even if you do not have any business expenses. You may also have to file Schedule SE, Self-Employment Tax. Your payments of self-employment tax contribute to your coverage under the social security system. Social security coverage provides you with retirement and medical insurance (Medicare) benefits.**

Examples of income to report on line 22 are:

- Prizes and awards
- Gambling winnings. Proceeds from lotteries, raffles, etc., are gambling winnings. You must report the full amount of your winnings on line 22. You cannot offset losses against winnings and report the difference. If you had any gambling losses, you may take them as

repaid unemployment compensation that you included in gross income in an earlier year, you may deduct the amount repaid on Schedule A, line 20. But if the amount repaid was more than \$3,000, see **Repayments in Pub. 525**, **Taxable and Nontaxable Income**, for details on how to report the repayment.

Do not include on line 20 any supplemental unemployment benefits received from a company-financed supplemental unemployment benefit fund. Instead, report these benefits on line 7.

**Caution:** If you expect to receive unemployment compensation in 1994, which may cause you to owe tax when you file your return next year, you may need to make estimated tax payments during 1994. See **Income Tax Withholding and Estimated Tax Payments for 1994** on page 35.

## Lines 21a and 21b

### Social Security Benefits

Social security and equivalent railroad retirement benefits you received may be taxable. See the instructions. Social security benefits include: (1) Social Security Act for the part of a railroad retirement benefit treated as a social security benefit; (2) Social security benefits do not include any supplemental security income (SSI) payments.

By January 31, 1994, you should receive a Form SSA-1099 showing box 3 the total social security benefits paid to you in 1993. Box 4 will show the amount of any benefits you received in 1993. If you received railroad retirement benefits treated as a social security benefit, you should receive a Form RRB-1099. For more details, get Pub. 915, **Social Security Benefits and Equivalent Railroad Retirement Benefits**.

**Caution:** Do not use lines 21a and 21b to report any railroad retirement benefits shown on Form RRB-1099-R. Instead, see the instructions for lines 17a and 17b.

To find out if any of your benefits are taxable, first complete Form 1040, lines 7 through 20, 22, and 30 if they apply to you. Then complete the worksheet on page 20. However, do not use the worksheet if any of the following applies to you:

- You made IRA contributions for 1993 and you are covered by a different plan at work or through self-employment. Instead, use the worksheets in Pub. 590, **Individual Retirement Arrangements (IRAs)**, to see if any of your social security benefits are taxable and to figure your IRA deduction.
- You report any benefits in 1993 and your total payments for 1993 were more than your total payments for 1992 (box 3). None of your benefits are taxable for 1993. In addition, you may be able to take an itemized deduction for part of the excess repayments if they were for benefits you included in gross income in an earlier year. See Pub. 915.
- You file Form 2555, **Foreign Earned Income**, or Form 2555-EZ, **Foreign Earned Income Exclusion**, or Form 5323, **Exclusion for Born-Fire Residents of American Samoa**, Form 9815, **Exclusion of Interest From Series EE U.S. Savings Bonds Issued After 1989**, or you exclude income from sources within Puerto Rico. Instead, use the worksheet in Pub. 915.

that part of the distribution on line 17a or 17b of Form 1040.

## Line 18

### Rental Real Estate, Royalties, Partnerships, S Corporations, Trusts, etc.

Use Schedule E to report income or losses from rental real estate, royalties, partnerships, S corporations, estates, trusts, and REMICs. Enter on line 18 your total income or loss from Schedule E.

## Line 19

### Farm Income or (Loss)

Use Schedule F to report farm income and expenses. Enter on line 19 your net profit or (loss) from Schedule F.

## Line 20

### Unemployment Compensation

Enter on line 20 any unemployment compensation (insurance) you received. By January 31, 1994, you should receive a Form 1099-G showing the total amount paid to you during 1993. This amount should be in box 1.

If you received an overpayment of unemployment compensation in 1993, and you repaid any of it in 1993, subtract the amount you repaid from the total amount you received. Enter the result on line 20. Also, enter "Repaid" and the amount you repaid on the dotted line next to line 20. If, in 1993, you

**Simplified General Rule Worksheet—Lines 17a and 17b (keep for your records)**

1. Enter the total pension or annuity payments received this year	1.	
2. Enter your cost in the plan at the annuity starting date plus any death benefit exclusion	2.	
3. Age at annuity starting date (see page 18)	Enter	
55 and under	300	
56-60	260	
61-65	240	
66-70	170	
71 and older	120	
4. Divide line 2 by the number on line 3	4.	
5. Multiply line 4 by the number of months for which this year's payments were made. If your annuity starting date was before 1987, also enter this amount on line 8; skip lines 6 and 7. Otherwise, go to line 6	5.	
6. Enter the amount, if any, recovered tax free in years after 1986	6.	
7. Subtract line 6 from line 2	7.	
8. Enter the smaller of line 5 or line 7	8.	
9. <b>Taxable amount.</b> Subtract line 8 from line 1. Enter the result, but not less than zero. Also, enter this amount on Form 1040, line 17b. If your Form 1099-R shows a larger amount, use the amount on this line instead of the amount from Form 1099-R.	9.	

**Note:** If you had more than one partially taxable pension or annuity, figure the taxable part of each separately. Enter the total of the taxable parts on Form 1040, line 17b. Enter the total pension or annuity payments received in 1993 on Form 1040, line 17a.



working spouse who chooses to be treated as having no earned income for figuring the deduction.

- If married filing a joint return and both spouses worked and had IRAs figure each spouse's deduction separately using columns (a) and (b) of the worksheet.

## Line 25

### One-Half of Self-Employment Tax

If you had income from self-employment and owe self-employment tax, first fill in itemized deduction on Schedule A.

## Chart for People Covered by a Retirement Plan—Lines 24a and 24b

In this chart, **modified AGI** (adjusted gross income) is the amount on Form 1040, line 23, minus the total of any deductions claimed on Form 1040, lines 25 through 29 and any amount you entered on the dotted line next to line 30.

If you (or your spouse if filing jointly) were covered by a retirement plan and—

Your filing status is:	And your modified AGI is:	You can take:
Single, Head of household, or Married filing separately and lived apart from your spouse for all of 1993	\$25,000 or less	Full IRA deduction (use Worksheet 1 on this page)
	Over \$25,000 but less than \$35,000	Partial IRA deduction (use Worksheet 2 on page 22)
	\$35,000 or more	No IRA deduction (but see Nonrefundable Contributions)
Married filing jointly or Qualifying widow(er)	\$40,000 or less	Full IRA deduction (use Worksheet 1 on this page)
	Over \$40,000 but less than \$50,000	Partial IRA deduction (use Worksheet 2 on page 22)
	\$50,000 or more	No IRA deduction (but see Nonrefundable Contributions)
Mixed filing separately and lived with your spouse at any time during 1993	Over -0- but less than \$10,000	Partial IRA deduction (use Worksheet 2 on page 22)
	\$10,000 or more	No IRA deduction (but see Nonrefundable Contributions)

\* If married filing separately and you were not covered by a plan but your spouse was, you are considered covered by a plan unless you lived apart from your spouse for all of 1993.

## IRA Worksheet 1—Lines 24a and 24b (keep for your records)

	(a) Your IRA	(b) Your working spouse's IRA
1. Enter IRA contributions you made, or will make by April 15, 1994, for 1993. But do not enter more than \$2,000 in either column.	1.	11.
2. For each person, enter wages and other earned income from Form 1040, minus any deductions on Form 1040, lines 25 and 27. Do not reduce wages by any loss from self-employment.	2.	12.
3. Enter the <b>smaller</b> of line 1 or line 2. Enter on Form 1040, line 24a, the amount from line 3, column (a), you choose to deduct. Enter on Form 1040, line 24b, the amount, if any, from line 3, column (b), you choose to deduct. If filing a joint return and contributions were made to your nonworking spouse's IRA, go to line 4.	3.	13.
4. Enter the <b>smaller</b> of line 2, column (a), or \$2,250.	4.	14.
5. Enter the amount from line 3, column (a).	5.	15.
6. Subtract line 5 from line 4.	6.	16.
7. Enter IRA contributions made, or that will be made by April 15, 1994, for 1993 for your nonworking spouse. But do not enter more than \$2,000.	7.	17.
8. Enter the <b>smaller</b> of line 6 or line 7. Enter on Form 1040, line 24b, the amount from line 8 you choose to deduct.	8.	18.

## IRA Worksheet 2—Lines 24a and 24b (keep for your records)

	(a) Your IRA	(b) Your working spouse's IRA
1. If you checked Filing Status box: 1 or 4, enter \$35,000; 2 or 5, enter \$50,000; 3, enter \$10,000 (\$35,000 if you lived apart from your spouse for all of 1993).	1.	1.
2. Enter the amount from Form 1040, line 23.	2.	2.
3. Add amounts on Form 1040, lines 25 through 29, and any amount you entered on the dotted line next to line 30.	3.	3.
4. Subtract line 3 from line 2. If the result is equal to or more than the amount on line 1, none of your IRA contributions are deductible. Stop here. If you want to make a nondeductible IRA contribution, see Form 8606.	4.	4.
5. Subtract line 4 from line 1. If the result is \$10,000 or more, stop here and use Worksheet 1.	5.	5.
6. Multiply line 5 above by 20% (.20). If the result is not a multiple of \$10, round it up to the next multiple of \$10 (for example, round \$490.30 to \$500). If the result is \$200 or more, enter the result. But if it is less than \$200, enter \$200. Go to line 7.	6.	6.
<b>Deductible IRA contributions</b>	7.	7.
7. For each person, enter wages and other earned income from Form 1040, minus any deductions on Form 1040, lines 25 and 27. Do not reduce wages by any loss from self-employment.	7.	7.
8. Enter IRA contributions you made, or will make by April 15, 1994, for 1993. But do not enter more than \$2,000 in either column.	8.	8.
9. Enter the <b>smaller</b> of line 6, 7, or 8. This is the most you can deduct. Enter on Form 1040, line 24a, the amount from line 9, column (a), you choose to deduct. Enter on Form 1040, line 24b, the amount, if any, from line 9, column (b), you choose to deduct. If line 8 is more than line 9, go to line 10.	9.	9.
<b>Nondeductible IRA contributions</b>	10.	10.
10. Subtract line 9 from the <b>smaller</b> of line 7 or line 8. Enter on line 1 of your Form 8606 the amount from line 10 you choose to make nondeductible.	10.	10.

If filing a joint return and contributions were made to your nonworking spouse's IRA, go to line 11.

	(a) Your IRA	(b) Your working spouse's IRA
11. Enter the <b>smaller</b> of line 7, column (a), or \$2,250.	11.	11.
12. Add the amount on line 9, column (a), to the part of line 10, column (a), that you choose to make nondeductible.	12.	12.
13. Subtract line 12 from line 11. If the result is zero or less, stop here. You cannot make deductible or nondeductible IRA contributions for your nonworking spouse.	13.	13.
14. Enter the <b>smaller</b> of (a) IRA contributions made, or that will be made by April 15, 1994, for 1993 for your nonworking spouse, (b) \$2,000, or (c) the amount on line 13.	14.	14.
15. Multiply line 5 above by 22.5% (.225). If the result is not a multiple of \$10, round it up to the next multiple of \$10. If the result is \$200 or more, enter the result. But if it is less than \$200, enter \$200.	15.	15.
16. Enter the amount from line 9, column (a).	16.	16.
17. Subtract line 16 from line 15.	17.	17.
18. Enter the <b>smaller</b> of line 14 or line 17.	18.	18.
19. Enter the <b>smaller</b> of line 6, 7, or 18. This is the most you can deduct. Enter on Form 1040, line 24b, the amount from line 19 you choose to deduct. If line 14 is more than line 19, go to line 20.	19.	19.
<b>Nondeductible IRA contributions for nonworking spouse</b>	20.	20.
20. Subtract line 19 from line 14. Enter on line 1 of your spouse's Form 8606 the amount from line 20 that you choose to make nondeductible.	20.	20.

not vested in the plan. You are also covered by a plan if you were self-employed and a Keogh or SEP retirement plan.

- If you were covered by a retirement plan and you file Form 8815, Exclusion of Interest From Series EE U.S. Savings Bonds Issued After 1989, get Pub. 590 to figure the amount, if any, of your IRA deduction.

**Special Rule for Married Individuals Who File Separate Returns.** If you were not covered by a retirement plan but your spouse was, you are considered covered by a plan unless you lived apart from your spouse for all of 1993. See the chart on this page. It will tell you if you can take the deduction and, if you can, which worksheet to use.

**Not Covered by a Retirement Plan.** If you (and your spouse if filing a joint return) were not covered by a plan, use Worksheet 1 on this page to figure your deduction.

**Covered by a Retirement Plan.** If you (or your spouse if filing a joint return) were covered by a plan, see the chart on this page. It will tell you if you can take the deduction and, if you can, which worksheet to use.

**Nondeductible Contributions.** You can make nondeductible contributions to your IRA if you are allowed to deduct your contributions. The difference between the total allowable contributions to your IRA and the amount you deduct.

**Example.** Your filing status is single and you paid \$2,000 into your IRA. You were covered by a retirement plan and your modified AGI is over \$25,000 (all wages). You can't deduct the \$2,000. But you can treat it as a nondeductible contribution.

Use Form 8606 to report all contributions you treat as nondeductible. If you don't, you may have to pay a \$50 penalty. Also, use it to figure the basis (nondeductible part) of your IRA. If you and your spouse each make nondeductible contributions, each of you must complete a separate Form 8606.

## Read the following list before you fill in your IRA worksheet.

- You will first need to complete Form 1040 through line 23, lines 25 through 29, and figure any write-in amount for line 30.
- If you made contributions to your IRA in 1993 that you deducted for 1992, do not include them in the worksheet.
- If you received a distribution from a non-qualified deferred compensation plan, get Pub. 590 to figure your IRA deduction. The distribution should be shown in box 11 of your W-2 form.
- Your IRA deduction can't be more than the total of your wages and other earned income minus any deductions on Form 1040, lines 25 and 27. For purposes of the IRA deduction, alimony payments received under certain divorce or separation instruments are considered earned income. For more details, see Pub. 590.
- If the total of your IRA deduction on Form 1040 plus any nondeductible contribution on your Form 8606 is less than your total IRA contributions for 1993, see Pub. 590 for special rules.
- You must file a joint return to deduct contributions to your nonworking spouse's IRA. A **nonworking spouse** is one who had no wages or other earned income in 1993, or a

Schedule SE. Then, enter on Form 1040 line 25, one-half of the self-employment tax shown on line 5 of Short Schedule SE or line 15 of Long Schedule SE, whichever applies.

## Line 26

### Self-Employed Health Insurance Deduction

If you were self-employed and had a net profit for the year, or if you received wages in 1993 from an S corporation in which you were a more than 2% shareholder, you may be able to deduct part of the amount paid for health insurance on behalf of yourself, your spouse, and dependents. But if you were also eligible to participate in any subsidized health plan maintained by you or your spouse's employer for any month or part of a month in 1993, amounts paid for health insurance coverage for that month cannot be used to figure the deduction. For example, if you were eligible to participate in a subsidized health plan maintained by your spouse's employer from September 30 through December 31, you cannot use amounts paid for health insurance coverage for September through December to figure your deduction. For more details, get Pub. 535, Business Expenses.

If you qualify to take the deduction, use the worksheet on page 23 to figure the amount you can deduct. But if either of the following applies, do not use the worksheet. Instead, see Pub. 535 to find out how to figure your deduction.

- You had more than one source of income subject to self-employment tax.
- You file Form 2555, Foreign Earned Income Exclusion.

**Caution:** If you can file Schedule EIC, Earned Income Credit, you may also be able to claim the health insurance credit on that schedule. Use the worksheet on page 23, instead, get Pub. 596, Earned Income Credit, to figure your self-employed health insurance deduction.

## Line 27

### Keogh Retirement Plan and Self-Employed SEP Deduction

If you are self-employed or a partner, deduct payments to your Keogh (HR-10) plan or simplified employee pension (SEP) plan on line 27. Deduct payments for your employees on Schedule C or F.

**Caution:** You must be self-employed to claim the Keogh deduction. There are two types of Keogh plans.

- A **defined-contribution plan** has a separate account for each person. Benefits are based on the amount paid to each account.
- Payments to a **defined-benefit plan** are determined by the funds needed to give a specific benefit at retirement. If you deduct payments to this kind of plan, enter "DB" next to line 27.

Get Pub. 560, Retirement Plans for the Self-Employed, for more details, including limits on the amount you can deduct.

## Self-Employed Health Insurance Deduction Worksheet—Line 26

1. Enter the total amount paid in 1993 for health insurance coverage for 1993 for you, your spouse, and dependents. But do not include amounts for any month you were eligible to participate in an employer-sponsored health plan.
2. Percentage used to figure the deduction
3. Multiply line 1 by the percentage on line 2
4. Enter your net profit and any other earned income from the business under which the insurance plan is established, minus any deductions you claim on Form 1040, lines 25 and 27
5. Self-employed health insurance deduction. Enter the smaller of line 3 or line 4 here and on Form 1040, line 26. DO NOT include this amount in figuring any medical expense deduction on Schedule A (Form 1040).
- \* **Earned income** includes net earnings and gains from the sale, transfer, or licensing of property you created. It does not include capital gain income if you were a more than 2% shareholder in an S corporation, earned income is your wages from that corporation.

## Line 28

## Penalty on Early Withdrawal of Savings

The Form 1099-INT or, if applicable, Form 1099-DIV given to you by your bank or savings and loan association will show the amount of any penalty you were charged because you withdrew funds from your time savings deposit before its maturity. Enter this amount on line 28. Be sure to include the interest income on Form 1040, line 8a.

## Line 29

## Alimony Paid

You can deduct periodic payments of alimony or separate maintenance made under a court decree. You can also deduct payments made under a written separation agreement or a decree for support. Don't deduct lump-sum cash or property settlements, voluntary payments not made under a court order or a written separation agreement, or amounts specified as child support.

For details, call Tele-Tax (see page 30) and listen to topic 452 or get Pub. 504, Divorced or Separated Individuals.

**Caution:** You must enter the recipient's social security number (SSN) in the space provided on line 29. If you don't, you may have to pay a \$50 penalty and your deduction may be disallowed.

If you paid alimony to more than one person, enter the SSN of one of the recipients. Show the SSNs and the amount paid to the other recipients on an attached statement. Enter your total payments on line 29.

## Divorce or Separation Instruments Executed After 1984

Generally, you may deduct any payment made in cash to, or on behalf of, your spouse or former spouse under a divorce or separation instrument executed after 1984. If all four of the following apply:

1. The instrument does not prevent the payment from qualifying as alimony.
2. You and your spouse or former spouse did not live together when the payment was made if you chose to have the payment made if you were separated under a decree of divorce or separate maintenance.

pension plan exempt from tax under Internal Revenue Code section 501(c)(18), the amount contributed should be identified with code W on box 13 of your W-2 form. You may deduct the amount contributed subject to the limits explained under **Excess Salary Deferrals** on page 16. Enter your deduction on line 30. Enter the amount on line 30 and "Clean-E" on the dotted line 30.

## Deduction for Clean-Fuel Vehicles

If you can take this deduction for a vehicle placed in service after June 30, 1993, that uses a clean-burning fuel, include the amount of your deduction in the total on line 30. But if you are claiming part of your deduction on Schedule C, E, or F, subtract that part from your total deduction and include only that amount on line 30. Enter the amount and "Clean-E" on the dotted line 30.

## 30. Clean-burning fuels

unleaded natural gas, liquefied natural gas, liquefied petroleum gas, hydrogen, electricity, and fuels containing at least 85% alcohol (including methanol or ethanol) or ether.

## Expenses From the Rental of Personal Property

If you reported income from the rental of personal property on line 22, include the total of your deductible expenses related to that income on the dotted line 30. Enter the amount and "PPR" on the dotted line next to line 30.

## Adjusted Gross Income

## Line 31

If line 31 is less than zero, you may have a net operating loss that you can carry to another year. If you carry the loss back to earlier years, see Form 1045, Application for Tentative Refund. If you do not wish to carry back a net operating loss, you may elect to carry the loss over to future years. You must attach the election to your return. For more details, get Pub. 536, Net Operating Losses.

## Tax Computation

## Line 33a

If you were age 65 or older or blind, check the appropriate boxes on line 33a. If you were married and checked the box on line 6b on page 1 of Form 1040 and your spouse was age 65 or older or blind, also check the appropriate boxes for your spouse. Then, add the number of boxes checked on line 33a. Enter the total in the box provided on line 33a. You need this total to use the Standard Deduction Chart for People Age 65 or Older or Blind on page 24.

**Age.** If you were age 65 or older on January 1, 1994, check the "65 or Older" box on your 1993 return.

**Blindness.** If you were completely blind as of December 31, 1993, attach a statement as to your return describing this condition. If you were partially blind, you must attach a statement certified by your eye doctor or registered optometrist that:

• You can't see better than 20/200 in your better eye with glasses or contact lenses, or

• Your field of vision is 20 degrees or less.

If your eye condition is not likely to improve beyond the conditions listed above, attach a statement certified by your eye doctor or registered optometrist to this effect. Keep a copy of this statement for your records. If you attached this statement in a prior year, attach a note saying that you have already filed a statement.

## Line 33b

If your parent (or someone else) can claim you as a dependent on this return (even if that person chose not to claim you), check the box on line 33b. Use the **Standard Deduction Worksheet for Dependents** on this page to figure your standard deduction.

## Line 33c

If your spouse itemizes deductions on a separate return or if you were a dual-status alien, check the box on line 33c. But if you were a dual-status alien and you file jointly with a spouse who is a U.S. citizen or resident at the end of 1993, and you and your spouse agree to be taxed on your combined worldwide income, do not check the box.

If you check this box, you cannot take the standard deduction. If you have any itemized deductions, such as state and local income taxes, your Federal income tax will be less if you itemize your deductions.

## Line 34

## Itemized Deductions or Standard Deduction

Your Federal income tax will be less if you take the **larger of**:

- Your itemized deductions, or
- Your standard deduction.

The standard deduction has increased for most people. Even if you itemized last year, be sure to see if the standard deduction will benefit you in 1993.

## Itemized Deductions

To figure your itemized deductions, fill in Schedule A. If your itemized deductions are larger than your standard deduction, attach Schedule A and enter on Form 1040, line 34, the amount from Schedule A, line 26.

**Standard Deduction.** Most people can find their standard deduction by looking at line 34 of Form 1040. But if you checked any of the boxes on lines 33a or 33b, use the chart or worksheet on this page that applies to you to figure your standard deduction. Also, if you checked the box on line 33c, your standard deduction is zero, even if you were age 65 or older or blind.

If your standard deduction is larger than your itemized deductions, enter your standard deduction on line 34.

**Itemizing for State Tax or Other Purposes.** If you itemize even though your itemized deductions are less than your standard deduction, enter "IE" (itemized elected) next to line 34.

## Standard Deduction Chart for People Age 65 or Older or Blind—Line 34

If someone can claim you as a dependent, use the worksheet below instead.

Enter the number from the box on line 33a of Form 1040. **Caution:** Do not use the number of exemptions from line 6e.

If your filing status is:	And the number in the box above is:	Your standard deduction is:
Single	1	\$4,600
	2	5,500
Married filing jointly or Qualifying widow(er)	1	\$6,900
	2	7,800
	3	8,300
	4	9,000
Married filing separately	1	\$3,800
	2	4,500
	3	5,200
	4	5,900
Head of household	1	\$6,350
	2	7,250

## Standard Deduction Worksheet for Dependents—Line 34 (keep for your records)

Use this worksheet only if someone can claim you as a dependent.

1. Enter your earned income (defined below). If none, enter -0-.
2. Minimum amount
3. Enter the larger of line 1 or line 2
4. Enter on line 4 the amount shown below for your filing status:
  - Single, enter \$3,700
  - Married filing jointly or Qualifying widow(er), enter \$6,200
  - Head of household, enter \$5,450
5. **Standard deduction.**
  - a. Enter the smaller of line 3 or line 4. If under 65 and not blind, stop here and enter this amount on Form 1040, line 34. Otherwise, go to line 5b.
  - b. If 65 or older or blind, multiply \$900 (\$700 if married filing jointly or separately, or qualifying widow(er)) by the number on Form 1040, line 33a.
  - c. Add lines 5a and 5b. Enter the total here and on Form 1040, line 34.

**Earned income** includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes any amount received as a scholarship that you must include in your income. Generally, your earned income is the total of the amount(s) you reported on Form 1040, lines 7, 12, and 19, minus the amount, if any, on line 25.

## The IRS Will Figure Your Tax and Some of Your Credits

If you want, we will figure your tax for you if you have paid too much, we will send you a refund. If you did not pay enough, we'll send you a bill. We must charge you interest or a late payment penalty if you pay within 30 days of the notice date or by the due date for your return, whichever is later.

We can figure your tax if you meet all five of the conditions described below:

1. All of your income for 1993 was from wages, salaries, tips, interest, dividends, taxable social security benefits, unemployment compensation, IRA distributions, pensions, or annuities.
2. You do not itemize deductions.
3. You do not file any of the following forms:
  - Form 8815, Tax for Children Under Age 14 Who Have Investment Income of More Than \$1,200.
  - Form 8814, Parents' Election To Report Child's Interest and Dividends.
  - Your taxable income (line 37) is less than \$100,000.

5. You do not want any of your refund applied to next year's estimated tax.

**Schedule D, Capital Gains and Losses.**  
**Form 2555, Foreign Earned Income Exclusion.**  
**Form 2555-EZ, Foreign Earned Income Exclusion.**  
**Form 4137, Social Security and Medicare Tax on Unreported Tip Income.**  
**Form 4970, Tax on Accumulation Distribution of Trusts.**  
**Form 4972, Tax on Lump-Sum Distributions.**  
**Form 6198, At-Risk Limitations.**  
**Form 6251, Alternative Minimum Tax—Individuals.**  
**Form 8815, Tax for Children Under Age 14 Who Have Investment Income of More Than \$1,200.**  
**Form 8814, Parents' Election To Report Child's Interest and Dividends.**  
**4. Your taxable income (line 37) is less than \$100,000.**

**Deduction for Exemptions Worksheet—Line 36** (keep for your records)

Use this worksheet only if the amount on Form 1040, line 32, is more than the dollar amount shown on line 3 below for your filing status. If the amount on Form 1040, line 32, is equal to or less than the dollar amount shown on line 3, multiply \$2,350 by the total number of exemptions claimed on Form 1040, line 6e, and enter the result on line 36.

1. Multiply \$2,350 by the total number of exemptions claimed on Form 1040, line 6e. 1. \_\_\_\_\_
2. Enter the amount from Form 1040, line 32. 2. \_\_\_\_\_
3. Enter on line 3 the amount shown below for your filing status.
  - Married filing jointly, enter \$81,350
  - Single, enter \$108,450
  - Head of household, enter \$135,600
  - Married filing jointly, or Qualifying widow(er), enter \$162,700
4. Subtract line 3 from line 2. If zero or less, stop here; enter the amount from line 1 above on Form 1040, line 36. 4. \_\_\_\_\_
5. Divide line 4 by \$2,500 (\$1,250 if married filing separately). If the result is not a whole number, round it up to the next higher whole number (for example, round 0.0004 to 1). 5. \_\_\_\_\_
6. Multiply line 5 by 2% (0.02) and enter the result as a decimal amount. 6. \_\_\_\_\_
7. Multiply line 1 by line 6. 7. \_\_\_\_\_
8. Deduction for exemptions. Subtract line 7 from line 1. Enter the result here and on Form 1040, line 36. 8. \_\_\_\_\_

**Line 38****Tax**

To figure your tax, use one of the following methods:

- **Tax Table.** If your taxable income is less than \$100,000, you must use the Tax Table to figure your tax. Unless otherwise required to use Form 9815, you must use the Schedule D Tax Worksheet (see below). Be sure you use the correct column in the Tax Table. After you have found the correct tax, enter that amount on line 38.
- **Tax Rate Schedules.** You must use the Tax Rate Schedules to figure your tax if your taxable income is \$100,000 or more unless you are required to use Form 9815 or you use the Schedule D Tax Worksheet.
- **Schedule D Tax Worksheet.** If you had a net capital gain, your tax may be less if you figure it using the worksheet in the instructions for Schedule D.
- **Form 9815.** Form 9815 must generally be used to figure the tax for any child who was under age 14 on January 1, 1994, and who had more than \$1,200 of investment income, such as taxable interest or dividends. But if neither of the child's parents was alive on December 31, 1993, do not use Form 9815 to figure the child's tax.

**Note:** If you are filing Form 9814, Parents' Election To Report Child's Interest and Dividends, include in your total for line 38 the tax from Form 9814, line 8. Also, enter that tax in the space provided next to line 38.

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- Married living separately, you lived apart from your spouse for at least part of the year. Enter the amount on Form 1040, line 32, is \$12,500 or more, or you received \$3,750 or more of nontaxable social security or other nontaxable pensions.

For more details, see the separate instructions for Schedule P and Pub. 524, Credit for the Elderly or the Disabled. If you want the IRS to figure the credit for you, see **The IRS Will Figure Your Tax and Some of Your Credits** on page 24.

**Line 43****Foreign Tax Credit**

Form 1118 explains when you can take this credit for payment of income tax to a foreign country. Also, get Pub. 514, Foreign Tax Credit for Individuals.

**Line 44****Other Credits**

Complete line 44 if you can take any of the following credits:

**General Business Credit.** If you have two or more of the following general business credits: a general business credit carryover or a general business credit (other than the low-income housing credit) from a passive activity, you must also complete Form 3800 to figure the total credit. Include on line 44 the amount from Form 3800 and check box 6 on line 44. If you have only one general business credit from Form 3800, the check box 6 on line 44 and enter the form number for that credit.

**Form 3468, Investment Credit.** This credit was generally repealed for property placed in service after 1985. For exceptions, see Form 3468.

**Form 5884, Jobs Credit.** If you are a business employer who hires people who are members of special targeted groups, you may be able to take this credit. Use Form 5884 to figure the credit.

**Form 6478, Credit for Alcohol Used as Fuel.** If you sold straight alcohol for an alcoholic beverage at retail or used it as fuel in your trade or business, get Form 6478 to see if you can take this credit. For more details, get Pub. 378, Fuel Tax Credits and Refunds.

**Form 8765, Credit for Increasing Research Activities.** You may be able to take a credit for research and experimental expenditures paid or incurred in carrying on your trade or business. Get Form 8765 for details.

**Form 8586, Low-Income Housing Credit, and Schedule A (Form 8586), Annual Statement.** If you owned a building that was part of a low-income housing project, you may be able to take this credit. Use Form 8586 and Schedule A (Form 8586) to figure the credit. Also, complete and attach Form 8606, Low-Income Housing Credit Allocation Certification.

**Form 8826, Disabled Access Credit.** If you paid or incurred expenses to make your business accessible to or usable by individuals with disabilities, get Form 8826 to see if you can take this credit.

**Form 8830, Enhanced Oil Recovery Credit.**

You may be able to take a credit of 15% of the cost of enhanced oil recovery costs. Get Form 8830 for details.

**Form 8835, Renewable Electricity Production Credit.** If you owned a facility that produced electricity from qualified energy resources and the facility was placed in service after 1992, get Form 8835 to see if you can take this credit.

**Mortgage Interest Credit (Form 8936).** If you were issued a mortgage credit certificate by a state or local government under a qualified mortgage credit certificate program to buy, rehabilitate, or improve your main home, get Form 8936 to see if you can take this credit. If you can, check box b on line 44. For more details, get Pub. 530, Tax Information for First-Time Homeowners.

**Credit for Prior Year Minimum Tax (Form 8801).** If you paid alternative minimum tax in an earlier year, get Form 8801 to see if you can take this credit. If you can, check box c on line 44. For more details, get Pub. 908, Alternative Minimum Tax for Individuals.

**Qualified Electric Vehicle Credit (Form 8834).** If you placed a new electric vehicle in service after June 30, 1993, get Form 8834 to see if you can take this credit. If you can, check box d on line 44 and enter the form number.

**Line 45**

Add amounts on lines 41 through 44 and enter the total on line 45.

**Nonconventional Source Fuel Credit.** A credit is allowed for the sale of qualified fuels produced from a nonconventional source. See Internal Revenue Code section 29 for a definition of qualified fuels, details on figuring the credit, and other special rules. Attach a separate schedule showing how you figured the credit. Include the credit in the total on line 45. Enter the amount and "FNS" on the dotted line next to line 45.

**Other Taxes****Line 47****Self-Employment Tax**

If you had self-employment income in 1993 and earned under \$135,000 in wages from which social security, Medicare, or railroad retirement (RTTA) tax was withheld, you may owe self-employment tax. Get Schedule SE and its instructions to see if you owe this tax. If you do, enter the tax on line 47.

**Line 48****Alternative Minimum Tax**

The tax law gives special treatment to some kinds of income and allows special deductions and credits for some kinds of expenses if you benefit from these provisions. You may have to pay at least a minimum amount of tax through the alternative minimum tax. This tax is figured on Form 6251, Alternative Minimum Tax—Individuals. Use the worksheet on page 27 to see if you should complete Form 6251.

**Exception.** If you claimed or received any of the items listed below, don't use the line 48 sheet on page 27. Instead, fill in Form 6251 straight-line.

1. Accelerated depreciation in excess of straight-line
2. Income from the exercise of incentive stock options
3. Tax-exempt interest from private activity bonds (including exempt-interest dividends from a regulated investment company) to the extent derived from private activity bonds
4. Intangible drilling costs
5. Depletion
6. Circulation expenditures
7. Research and experimental expenditures
8. Mining, exploration, and development costs
9. Amortization of pollution-control facilities
10. Income (or loss) from tax shelter, farm activities
11. Income (or loss) from passive activities
12. Income from long-term contracts figured under the percentage-of-completion method
13. Income from installment sales of certain property
14. Interest paid on a home mortgage not used to buy, build, or substantially improve your home
15. Investment interest expense
16. Foreign tax credit
17. Net operating loss deduction

**Caution:** Form 6251 should be filed for a child under age 14 if the total of the child's adjusted gross income from Form 1040, line 32, is more than the sum of \$1,000 plus the child's earned income.

**Line 49****Recapture Taxes**

Complete line 49 if you owe any of the following taxes:

**Recapture of Investment Credit.** If you disposed of investment credit property or changed its use before the end of its useful life or recovery period, you may owe this tax. See Form 4255 for details. If you owe this tax, check box a and include the tax on line 49.

**Recapture of Low-Income Housing Credit.** If you disposed of property for there was a reduction in the qualified basis of the property on which you took the low-income housing credit, you may owe this tax. See Form 8611 for details. If you owe this tax, check box b and include the tax on line 49.

**Recapture of Federal Mortgage Subsidy.** If you sold your home in 1993 and it was financed in whole or part from the proceeds of any tax-exempt qualified mortgage bond or you claimed the mortgage interest credit, you may owe this tax. See Form 8828 for details. If you owe this tax, check box c and include the tax on line 49.

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## Worksheet To See If You Should Fill in Form 6251—Line 48 (keep for your records)

1. Enter the amount from Form 1040, line 35	1
2. If you itemized deductions on Schedule A, go to line 3. Otherwise, enter your standard deduction from Form 1040, line 34, and go to line 5	2
3. Enter the smaller of the amount on Schedule A, line 4, or 25% of the amount on Form 1040, line 32	3
4. Add lines 1 through 4 above	4
5. Add lines 1 through 4 above	5
6. Enter \$45,000, \$22,500 if married filing separately, \$33,750 if single or head of household	6
7. Subtract line 6 from line 5. If zero or less, stop here; you don't need to fill in Form 6251	7
8. Enter \$150,000, \$75,000 if married filing separately, \$112,500 if single or head of household	8
9. Subtract line 8 from line 5. If zero or less, enter -0- here and on line 10 and go to line 11	9
10. Multiply line 9 by 25%, 125 and enter the result but do not enter more than line 6 above	10
11. Add lines 7 and 10. If the total is over \$175,000 (\$87,500 if married filing separately), stop here and fill in Form 6251 to see if you owe the alternative minimum tax	11
12. Multiply line 11 by 26% (26)	12

**Next:** If line 12 is more than the amount on Form 1040, line 38, fill in Form 6251 to see if you owe the alternative minimum tax. If line 12 is equal to or less than the amount on Form 1040, line 38, do not fill in Form 6251

## Line 50

## Social Security and Medicare Tax on Tip Income Not Reported to Employer

If you received tips of \$20 or more in any month and you did not report the full amount to your employer, or your W-2 form(s) shows allocated tips that you are including in your income, you must pay the social security and Medicare or railroad retirement (RRATA) tax on the unreported tips. If you reported the full amount to your employer but the social security and Medicare or RRATA tax was not withheld, you must pay it unless the rules discussed under **Uncollected Employee Social Security and Medicare or RRATA Tax on Tips** (line 53) apply.

To figure the social security and Medicare tax, get Form 4137, Social Security and Medicare Tax on Unreported Tip Income. Enter the tax on line 50.

To pay the RRATA tax, contact your employer. Your employer will collect the tax.

Be sure all your tips are reported as income on Form 1040, line 7.

**Caution:** You may be charged a penalty equal to 50% of the social security and Medicare tax due on tips you received but did not report to your employer.

## Line 52

## Advance Earned Income Credit Payments

Enter the total amount of advance earned income credit (EIC) payments you received. These payments should be shown in box 9 of your W-2 form(s). See Schedule EIC to figure the earned income credit you can actually take.

## Line 53

## Total Tax

Add lines 46 through 52 and enter the total on line 53. Also, include in the total on line 53 any of the following that applies (Section 72(m)(5) **Excess Benefits Tax**. If you are or were a 5% owner of a business

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include the amount withheld in the total on line 54. This should be shown in box 2 of Form 1099-DIV and box 4 of the other 1099 forms. Be sure to check the box on line 54.

## Line 55

## 1993 Estimated Tax Payments

Enter on this line any payments you made on your estimated federal income tax (Form 1040-ES) for 1993. Include any overpayment from 1992 refund that you applied to your 1993 estimated tax.

If you and your spouse paid joint estimated tax but are now filing separate income tax returns, either of you can claim all of the amount paid. Or you can each claim part of the amount paid. For details on how to divide your payments, see Section 6013(b)(2) of the Internal Revenue Code. To show both social security numbers (SSNs) in the space provided on line 55, add separate estimated tax but do not now filing separate income tax returns. The amounts you each paid. Follow these instructions even if your spouse died in 1993 or in 1994 before filing a 1993 return.

**Divorced Taxpayers.** If you were divorced during 1993 and you made joint estimated tax payments with your former spouse, enter your former spouse's SSN in the space provided on line 55 and entered in 1993, enter your present spouse's SSN in the space provided on the front of Form 1040. Also, under the bold heading "Payments," to the left of line 55, enter your former spouse's SSN followed by "DIV."

**Name Change.** If you changed your name because of marriage, divorce, etc., and you made estimated tax payments using your former name, attach a statement to the front of Form 1040 explaining all the payments of Form 1040. Explain in 1993, the service center where you made the payments, and the names and SSNs under which you made the payments.

## Line 56

## Earned Income Credit

If the amount on line 31 is less than \$23,050 and a child lived with you, you may be able to take this credit. See page EIC-1 to find out if you can take this credit. If you can, use Schedule EIC to figure the credit. If you want the IRS to figure the credit for you, see the instructions for Schedule EIC.

**Note:** If you got advance earned income credit (EIC) payments in 1993, report these payments on line 52. If you are eligible for the credit but did not get advance EIC payments in 1994 by filing Form W-5 with your employer.

## Line 57

## Amount Paid With Form 4968 (Extension Request)

If you filed Form 4968 to get an automatic extension of time to file Form 1040, enter the amount you paid with that form. Also, include

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any amounts paid with Form 2688 or Form 2350.

## Line 58a

## Excess Social Security, Medicare, and RRATA Tax Withheld—More Than One Employer

**Excess Social Security and Medicare Tax Withheld.** If you had more than one employer for 1993 and your total wages were over \$57,600, your employers may have withheld too much social security tax. If your total wages were over \$135,000, your employers may have withheld too much Medicare tax. If so, you can take a credit for the excess amount on line 58a. Use the worksheet on this page to figure the excess amount.

If any one employer withheld more than \$3,571.20 of social security tax or more than \$1,957.50 of Medicare tax, you must ask that employer to refund the excess to you. You cannot claim it on your return.

**Excess Railroad Retirement (RRATA) Tax Withheld.** If you had more than one railroad employer for 1993 and your total compensation was over \$57,600, your employers may have withheld too much tier 1 tax. If your total compensation was over \$42,900, your employers may have withheld too much tier 2 tax. If so, you can take a credit for the excess amount on line 58a. Get Pub 505, Tax Withholding and Estimated Tax, to figure the excess amount. Do not use the worksheet on this page.

If any one employer withheld more than \$3,571.20 of tier 1 Medicare tax, more than \$1,957.50 of tier 2 Medicare tax, or more than \$2,102.10 of tier 2 tax, you must ask that employer to refund the excess to you. You cannot claim it on your return.

## Excess Social Security and Medicare Tax Withheld Worksheet—Line 58a

(keep for your records)

If you are filing a joint return, you must figure any excess tax withheld separately for each spouse. DO NOT combine amounts of both husband and wife.

**Caution:** Do not use this worksheet if any RRATA tax was withheld from your pay. Instead, get Pub. 505 to figure the excess amount.

1. Add all social security tax withheld but not more than \$3,571.20 for each employer. This tax should be shown in box 4 of your W-2 forms. Enter the total here	1.
2. Enter any uncollected social security tax on tips or group-term life insurance included in the total on Form 1040, line 53	2.
3. Add lines 1 and 2. If \$3,571.20 or less, enter -0- on line 5 and go to line 6	3.
4. Social security tax limit	4.
5. Subtract line 4 from line 3	5.
6. Add all Medicare tax withheld but not more than \$1,957.50 for each employer. This tax should be shown in box 6 of your W-2 forms. Enter the total here	6.
7. Enter any uncollected Medicare tax on tips or group-term life insurance included in the total on Form 1040, line 53	7.
8. Add lines 6 and 7. If \$1,957.50 or less, enter -0- on line 10 and go to line 11	8.
9. Medicare tax limit	9.
10. Subtract line 9 from line 8	10.
11. Excess social security and Medicare tax withheld. Add lines 5 and 10. Enter the total here and on Form 1040, line 58a	11.

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and you received a distribution of excess benefits from a qualified pension or annuity plan, you may have to pay a penalty tax of 10% of the distribution. See page 560 for more details. Include this penalty tax in your total for line 53. Enter the amount of this tax and the words "Section 72(m)(5)" on the dotted line next to line 53.

**Uncollected Employee Social Security and Medicare or RRATA Tax on Tips.** If you did not have enough wages to cover the social security and Medicare or railroad retirement (RRATA) tax due on tips you reported to your employer, the amount of tax due should be identified with codes A and B in box 13 of your Form W-2. Include this tax in the total for line 53. Enter the amount of this tax, and the words "Uncollected Tax" on the dotted line next to line 53.

**Uncollected Employee Social Security and Medicare or RRATA Tax on Group-Term Life Insurance.** If you had group-term life insurance through a former employer, you may have to pay social security and Medicare or RRATA tax on part of the cost of the life insurance. The amount of tax due should be identified with codes M and N in box 13 of your Form W-2. Include this tax in the total for line 53. Enter the amount of this tax, and the words "Uncollected Tax" on the dotted line next to line 53.

**Golden Parachute Payments.** Golden parachute payments are certain payments made by a corporation to key employees to compensate them if control of the corporation changes. If you received an excess parachute payment (EPP), you must pay a tax equal to 20% of this excess payment. Enter the amount and "EPP" on the dotted line next to line 53.

If you received a Form W-2 that includes a parachute payment, the amount of tax on any excess payment should be identified with code K in box 13 of Form W-2. (Box 2 of Form W-2 should also include any amount withheld for line 53.) Include this tax in the total for line 53. Enter the amount of this tax, and "EPP" on the dotted line next to line 53.

If you received a Form 1099-MISC that includes a parachute payment, any excess payment will be separately identified on the form. Multiply the excess payment by 20% to figure the amount to include in the total for line 53. Enter the amount and "EPP" on the dotted line next to line 53.

## Payments

## Line 54

## Federal Income Tax Withheld

Add the amounts shown as Federal income tax withheld on your Forms W-2, W-2G, and 1099-R. Enter the total on line 54. The amount withheld should be shown in box 2 of Form W-2 or W-2G, and in box 4 of Form 1099-R. If line 54 includes amounts withheld as shown on Form 1099-R, check the box on line 54. Be sure to attach the Form 1099-R.

**Backup Withholding.** If you received a 1993 Form 1099 showing Federal income tax withheld (backup withholding) on dividends, interest income, or other income you received,

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## Section 5.

### General Information

### What Is Tele-Tax?

Automated Refund Information allows you to check the status of your refund. Recorded Tax Information includes about 140 topics that answer many Federal tax questions. You can listen to up to three topics on each call you make.

#### Toll-Free Tele-Tax Telephone Numbers

Alabama 1-800-829-4477	Iowa 1-800-829-4477	North Dakota 1-800-829-4477
Alaska 1-800-829-4477	Kansas 1-800-829-4477	Ohio 1-800-829-4477
Arizona 1-800-829-4477	Kentucky 1-800-829-4477	Oklahoma 1-800-829-4477
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Wisconsin 1-800-829-4477		
Wyoming 1-800-829-4477		

### How Do I Use Tele-Tax?

#### Choosing The Right Number

Use only the number listed on this page for your area. Use a local city number only if it is not a long distance call for you. Please do not dial "1-800" when using a local city number. However, when dialing from an area that does not have a local number, be sure to dial "1-800" before calling the toll-free number.

#### Automated Refund Information

Be sure to have a copy of your tax return available since you will need to know the first social security number shown on your return, the filing status, and the exact whole-dollar amount of your refund. Then, call the appropriate phone number listed on this page and follow the recorded instructions.

The IRS updates refund information every 7 days. If you call to find out about the status of your refund and do not receive a status mailing date, please wait 7 days before calling back.

Touch-tone service is available Monday through Friday from 7:00 A.M. to 11:30 P.M. (Hours may vary in your area.)

#### Recorded Tax Information

A complete list of topics is on the next page. Touch-tone service is available 24 hours a day, 7 days a week.

Select by number, the topic you want to hear. Then, call the appropriate phone number listed on this page. For the directory of topics, listen to topic 123. Have paper and pencil handy to take notes.

You do not have to pay if line 64 is under \$1.  
Do not include any estimated tax payment in your check or money order. Mail any estimated tax payment in an envelope separate from the one you use to pay the tax due on Form 1040.

**Note:** If you owe tax for 1993, you may need to (a) increase the amount of income tax withheld from your pay or (b) make estimated tax payments for 1993. See **Income Tax Withholding and Estimated Tax Payments for 1993** on page 35.

**Figuring the Penalty.** If the Exceptions above do not apply, and you choose to figure the penalty yourself, use Form 2210 (or Form 2210-F). Enter the penalty on Form 1040, line 65. Add the penalty to any tax due and enter the total on line 64. If you are due a refund, subtract the penalty from the total (shown on line 61). Do not file Form 2210 with your return. Instead, keep it for your records.

If you leave line 65 blank, the IRS will figure the penalty and send you a bill. We will not begin to charge you interest on the penalty until 10 days after the date of the bill.

**Lowering the Penalty.** In the following situations, you may be able to lower the amount of your penalty:

- You claim a waiver.
- Your income varied during the year and you use the annualized income installment method to figure your required payments.
- You had Federal income tax withheld from your wages and you treat it as being paid when it was actually withheld (instead of in four equal amounts).

If any of the situations above apply to you, complete Form 2210 (or Form 2210-F) to see if your penalty can be lowered. If so, you must file Form 2210 (or Form 2210-F) with your return. For more details, see the instructions for Form 2210 (or Form 2210-F).

### Sign Your Return

Form 1040 is not considered a valid return unless you sign it. If you are filing a joint return, your spouse must also sign. Be sure to date your return and enter your occupation(s). If you have someone prepare your return, you are still responsible for the correctness of the return. If you are filing a joint return with your deceased spouse, see **Death of Taxpayer** on page 35.

**Child's Return.** If your child cannot sign the return, sign your child's name in the space provided. Then, add "By (your signature), parent for minor child."

**Preparer Must Sign Your Return.** Generally, anyone you pay to prepare your return must sign it. A preparer who is required to sign your return must sign it by hand in the space provided (signature stamps or labels cannot be used) and give you a copy of the return for your records. Someone who prepares your return for you but does not charge you should not sign your return.

You do not have to pay if line 64 is under \$1.

Do not include any estimated tax payment in your check or money order. Mail any estimated tax payment in an envelope separate from the one you use to pay the tax due on Form 1040.

**Note:** If you owe tax for 1993, you may need to (a) increase the amount of income tax withheld from your pay or (b) make estimated tax payments for 1993. See **Income Tax Withholding and Estimated Tax Payments for 1993** on page 35.

**Installment Payments.** If you cannot pay the full amount shown on line 64 with your return, you may ask to make monthly installment payments. However, you will be charged interest and a late payment penalty on the tax not paid by April 15, even if you request to pay in installments is granted. To limit the interest and penalty charges, pay as much of the tax as possible with your return. But before requesting an installment agreement, you should consider other less costly alternatives, such as a bank loan.

To ask for an installment agreement, attach to the front of your return either a completed Form 9465, **Installment Agreement Request**, or your own written request. You can get Form 9465 by calling 1-800-TAX-FORM (1-800-829-3676). A written request should include your name, address, SSN, the amount shown on line 64, the amount you paid with your return, and the amount and date you can pay each month. It should also include the tax year and the form number (Form 1040). You should receive a response to your request for installment payments within 30 days. But if you file your return after March 31, it may take us longer to reply.

### Line 65

#### Estimated Tax Penalty

If line 64 is at least \$500 and it is more than 10% of the tax shown on your return, you may owe this penalty. For most people, the tax shown on your return is the amount on line 53 minus the total of any amounts shown on lines 36 and Forms 8828, 4137, 4138, and 5329 (Parts II, III, and IV only). Also, the penalty may be due if you underpaid your 1993 estimated tax liability for any period. Get Form 2210 (or Form 2210-F) for parents and fishermen to see if you owe the penalty. Because Form 2210 is complicated, if you want the IRS to figure the penalty for you and send you a bill.

In certain situations, you may be able to lower your penalty. See **Lowering the Penalty** later.

**Exceptions to the Penalty.** You will not owe the penalty if either of the following applies:

1. You had no tax liability for 1993, you were a U.S. citizen or resident for all of 1992, AND your 1992 tax return was for a tax year of 12 full months, or
2. The total of lines 54, 55, and 58 on your 1993 return is at least as much as your 1992 tax liability, AND your 1992 tax return was for a tax year of 12 full months. Your estimated tax payments for 1993 must have been made on time and for the required amount.

### Refund or Amount You Owe

#### Line 61

#### Amount Overpaid (If line 60 is more than line 53)

Subtract line 53 from line 60 and enter the result on line 61. If line 61 is under \$1, we will send a refund only on written request.

**Note:** If the amount you overpaid is large, you may want to decrease the amount of income tax withheld from your pay. See **Income Tax Withholding and Estimated Tax Payments for 1993** on page 35.

**Injured Spouse Claim.** If you file a joint return and your spouse has not paid child or spousal support payments or certain Federal debts such as student loans, all or part of the overpayment on line 61 may be used to pay the past due amount. But your part of the overpayment may be refunded to you if all three of the following apply:

1. You are not required to pay the past due amount.
2. You received and reported income (such as wages, taxable interest, etc.) on the joint return.
3. You made and reported payments (such as Federal income tax withheld from your wages or estimated tax payments) on the joint return.

If all three of the above apply to you and you want your part of the amount on line 61 refunded to you, complete Form 8379, **Injured Spouse Claim and Allocation**. Write "Injured Spouse" in the upper left corner of Form 1040 and attach Form 8379. If you have already filed your return for 1993, file Form 8379 by itself to get your refund.

**Note:** You may also be able to file an **Injured Spouse Claim for Prior Years**. See Form 8379 for details.

#### Line 63

#### Applied to 1994 Estimated Tax

Subtract line 62 from line 61, and enter the result on line 63. This is the amount that will be applied to your estimated tax for 1994. We will apply this amount to your account unless you request us to apply it to your spouse's account. The request should include your spouse's social security number.

#### Line 64

#### Amount You Owe (If line 53 is more than line 60)

Subtract line 60 from line 53 and enter the result on line 64. This is the amount you owe. Attach to the front of your return a check or money order payable to the Internal Revenue Service for the full amount due when you file. Write your name, address, social security number (SSN), daytime phone number, and "1993 Form 1040" on your payment. Be sure to attach your payment on top of any Forms W-2, 1099-R, etc. on the front of your return.

## Call the IRS With Your Tax Question

If you cannot answer your tax question by reading the tax form instructions or one of our free tax publications, please call us TOLL FREE "Toll Free" is a telephone call for which you pay only local charges, if any. This service is generally available Monday through Friday during regular business hours.

If you want to check on the status of your refund, call Tele-Tax. See page 30 for the number

### Toll-Free Tax Help Telephone Numbers

<b>Alabama</b> 1-800-829-1040	<b>Massachusetts</b> Boston 1-800-829-1040 Elsewhere 1-800-829-1040	<b>Puerto Rico</b> San Juan 1-800-829-1040 Elsewhere 1-800-829-1040
<b>Alaska</b> Anchorage 561-7484 Elsewhere 1-800-829-1040	<b>Michigan</b> Detroit 337-0800 Elsewhere 1-800-829-1040	<b>Rhode Island</b> Providence 1-800-829-1040
<b>Arizona</b> Phoenix 640-3900 Elsewhere 1-800-829-1040	<b>Minnesota</b> Minneapolis 644-7515 St. Paul 644-7515 Elsewhere 1-800-829-1040	<b>South Carolina</b> Columbia 1-800-829-1040
<b>Arkansas</b> Little Rock 1-800-829-1040	<b>Mississippi</b> Jackson 1-800-829-1040	<b>South Dakota</b> Sioux Falls 1-800-829-1040
<b>California</b> Oakland 839-1040 Elsewhere 1-800-829-1040	<b>Missouri</b> St. Louis 342-1040 Elsewhere 1-800-829-1040	<b>Tennessee</b> Nashville 834-9005 Elsewhere 1-800-829-1040
<b>Colorado</b> Denver 825-7041 Elsewhere 1-800-829-1040	<b>Montana</b> Butte 1-800-829-1040	<b>Texas</b> Dallas 742-2440 Houston 541-0440 Elsewhere 1-800-829-1040
<b>Connecticut</b> Hartford 1-800-829-1040	<b>Nebraska</b> Omaha 352-1500 Elsewhere 1-800-829-1040	<b>Utah</b> Salt Lake City 1-800-829-1040
<b>Delaware</b> Dover 1-800-829-1040	<b>Nevada</b> Las Vegas 1-800-829-1040	<b>Vermont</b> Montpelier 1-800-829-1040
<b>District of Columbia</b> Washington 1-800-829-1040	<b>New Hampshire</b> Manchester 1-800-829-1040	<b>Virginia</b> Richmond 649-2361 Elsewhere 1-800-829-1040
<b>Florida</b> Jacksonville 354-1760 Elsewhere 1-800-829-1040	<b>New Jersey</b> Trenton 1-800-829-1040	<b>Washington</b> Seattle 442-1040 Elsewhere 1-800-829-1040
<b>Georgia</b> Atlanta 522-0050 Elsewhere 1-800-829-1040	<b>New Mexico</b> Albuquerque 1-800-829-1040	<b>West Virginia</b> Martinsburg 271-3780 Elsewhere 1-800-829-1040
<b>Hawaii</b> Honolulu 541-1040 Elsewhere 1-800-829-1040	<b>New York</b> Brooklyn 488-9150 Buffalo 685-5432 Manhattan 732-0100 Nassau 222-1131 Schenectady 488-9150 Suffolk 724-5000 Elsewhere 1-800-829-1040	<b>Wisconsin</b> Milwaukee 271-3780 Elsewhere 1-800-829-1040
<b>Idaho</b> Boise 1-800-829-1040	<b>Illinois</b> Chicago 435-1040 In area code 708 1-312-435-1040 Elsewhere 1-800-829-1040	<b>Wyoming</b> Cheyenne 1-800-829-1040
<b>Indiana</b> Indianapolis 226-5477 Elsewhere 1-800-829-1040	<b>Iowa</b> Des Moines 283-0523 Elsewhere 1-800-829-1040	<b>Phone Help for People With Impaired Hearing Who Have TDD Equipment</b> All areas in U.S., including Alaska, Hawaii, Virgin Islands, and Puerto Rico 1-800-829-4059 Notes: This number is answered by TDD equipment only
<b>Kansas</b> Topeka 1-800-829-1040	<b>Kentucky</b> Louisville 1-800-829-1040	<b>Hours of TDD Operation:</b> 8:00 A.M. to 6:30 P.M. EST (Jan 1-April 2) 9:00 A.M. to 7:30 P.M. EDT (April 3-April 15) 9:00 A.M. to 5:30 P.M. EDT (April 16-Oct 29) 8:00 A.M. to 4:30 P.M. EST (Oct 30-Dec 31)
<b>Kentucky</b> Louisville 1-800-829-1040	<b>Louisiana</b> New Orleans 1-800-829-1040	
<b>Maine</b> Portland 1-800-829-1040	<b>Maryland</b> Baltimore 962-2590 Elsewhere 1-800-829-1040	

## Choosing The Right Number

Use only the number listed on this page for your area. Use a local city number only if it is not a long distance call for you. Please do not dial "1-800" when using a local city number. However, when dialing from an area that does not have a local number, be sure to dial "1-800" before calling the toll-free number.

## Before You Call

Remember that good communication is a two-way process. IRS representatives care about the quality of the service we provide to you, our customer. You can help us provide accurate, complete answers to your tax questions by having the following information available:

1. The tax form, schedule, or notice to which your question relates
2. The facts about your particular situation (the answer to the same question often varies from one taxpayer to another because of differences in their age, income, whether they can be claimed as a dependent, etc.)
3. The name of any IRS publication or other source of information that you used to look for the answer

## Before You Hang Up

If you do not fully understand the answer you receive, or you feel our representative may not fully understand your question, our representative needs to know this. The representative will be happy to take the additional time required to question fully and in the manner that is most helpful to you.

By law, you are responsible for paying your fair share of Federal income tax. If we should make an error in answering your question, you are still responsible for the payment of the correct tax. Should this occur, however, you will not be charged any penalty. To make sure that IRS representatives give accurate and courteous answers, a second IRS representative sometimes listens in on telephone calls. No record is kept of any taxpayer's identity.

Topic No.		Subject	Topic No.	Subject
409	01	Capital gains and losses	751	Employer Tax Information
410		Persons and annuities	752	Social security and Medicare with-
411		Simplified general rule and the		Form W-2—Where, when, and how to
412		Lump-sum distributions	753	Form W-4—Employee's Withholding
413		Rollovers from retirement plans		Allowance Certificate
414		Rental income and expenses	754	Form W-5—Advance earned income
415		Renting vacation property and renting		credit
416		to relatives	755	Employer identification number
417		Royalties		(EIN)—How to apply
418		Farming and fishing income	756	Employment taxes for household em-
419		Earnings for clergy		ployees
420		Unemployment compensation	757	Form 941—Deposit requirements
421		Gambling income and expenses	758	Form 941—Employer's Quarterly Fed-
422		Bartending income		eral Tax Return
423		Scholarship and fellowship grants	759	Form 940/940-EZ—Deposit require-
424		Nontaxable income		ments
425		Social security and equivalent railroad	760	Form 940/940-EZ—Employer's
426		retirement benefits		Annual Federal Unemployment Tax
427		401(k) plans		Return
428		Passive activities—Losses and cred-	761	Targeted jobs credit
429		its		Tips—Withholding and reporting
430		Adjustments to income	762	Magnetic Media Filings—1999 Service
431		Individual retirement arrangements		and Related Information Returns
432		(IRAs)		(For electronic filing of individual
433		Alimony paid		returns, listen to topic 252.)
434		Bad debt deduction	801	Who must file magnetically
435		Tax shelters	802	Acceptable media and locating a
436		Itemized Deductions		third party to prepare your files
437		Should I itemize?	803	Applications, forms, and information
438		Charitable deductions	804	Waivers and extensions
439		Deductible taxes	805	Test files and combined Federal and
440		Moving expenses		state filing of information returns
441		Interest expense	806	Electronic filing of information returns
442		Contributions		in the Returns Program Bulletin
443		Casualty losses	807	Board System
444		Miscellaneous expenses		Tax information for Aliens and U.S.
445		Business use of car		Citizens—Taxpayers and nonresident aliens
446		Business travel expenses	851	Dual-status alien
447		Business entertainment expenses	852	Foreign earned income exclusion—
448		Educational expenses		General
449		Employee business expenses	854	Foreign earned income exclusion—
450		Disaster area losses (including flood		Who qualifies?
451		losses)	855	Foreign earned income exclusion—
452		Tax Computation		What qualifies?
453		Standard deduction	856	Foreign tax credit
454		Tax and credits figured by the IRS		Tax Information for Puerto Rico
455		Tax on a child's investment income		Residents (in Spanish)
456		Self-employment tax	901	Who must file a U.S. income tax
457		Five- or ten-year averaging for lump-		return in Puerto Rico
458		sum distributions	902	Deductions and credits for Puerto
459		Alternative minimum tax		Rico filers
460		Estate tax	903	Federal employment taxes in Puerto
461		Gift tax		Rico
462		Tax Credits	904	Tax assistance for Puerto Rico resi-
463		Earned income credit (EIC)		dents
464		Child and dependent care credit		Other Tax Topics in Spanish
465		Credit for the elderly or the disabled	951	IRS Services—Volunteer tax assis-
466		Advance earned income credit		tance, and outreach programs
467		IRS Notices and Letters		Refunds—How long they should take
468		Notices—What to do	952	Forms and publications—How to
469		Notice of underreported income—	953	order
470		CP-1000	954	Highlights of 1993 tax changes
471		IRS notices and bills and penalty and	955	Which form to use?
472		interest charges	956	What is your filing status?
473		IRS notices and bills and penalty and	957	What is your filing status?
474		interest charges	958	Social security and equivalent railroad
475		IRS notices and bills and penalty and		retirement benefits
476		interest charges	959	Earned income credit (EIC)
477		IRS notices and bills and penalty and	960	Advance earned income credit
478		interest charges	961	Alien tax clearance
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631		IRS notices and bills and penalty and		
632		interest charges		
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700		interest charges		
701		IRS notices and bills and penalty and		
702		interest charges		
703		IRS notices and bills and penalty and		
704		interest charges		
705		IRS notices and bills and penalty and		
706		interest charges		

Topic numbers are effective

January 1, 1994

## How To Get Forms and Publications

Generally, we mail forms and schedules directly to you based on what you filed last year. Schedules, forms, and publications you may need are listed on the next page. Other forms and publications referred to in the instructions are also available without cost. Get **Pub. 910** for a complete list of available publications. To get the items you need, you can visit your local IRS office, a participating bank, post office, or library, or use the order blank below, or call us toll free at 1-800-TAX-FORM (1-800-829-3676). The toll-free hours are 8 A.M. to 5 P.M. weekdays and 9 A.M. to 3 P.M. Saturdays. (In Alaska and Hawaii, the hours are Pacific Standard Time, in Puerto Rico, the hours are Eastern Standard Time.)

### Phone and Mail Orders

We will send you two copies of each form and one copy of each publication or set of instructions you order from us. To help reduce waste, please order only the items you think you will need to prepare your return. You should either receive your order or notification of the status of your order within 7-15 workdays after we receive your request.

### Order Blank Instructions

Circle the items you want on the order blank below. Use the blank spaces to order items not listed if you need more space, attach a separate sheet of paper.

Print or type your name and address accurately in the space provided below. Cut the order blank on the dotted line. Enclose the order blank in your own envelope and address it to the IRS address shown on this page that applies to you. Do not send your tax return to any of the addresses listed on this page. Instead, see **Where Do I File?** on page 9.

### Order Blank

Fill in your name and address

Detach at this line

Name

Number, street, and apt. number

City, town or post office, state, and ZIP code

The items in bold type may be picked up at many banks, post offices, and libraries.

1040	Schedule F (1040)	1040EZ	3903 & instructions	8829 & instructions	Pub. 508	Pub. 575
<b>Instructions for 1040 &amp; Schedules</b>	<b>Schedule R (1040) &amp; instructions</b>	<b>Instructions for 1040EZ</b>	4562 & instructions	Pub. 1	Pub. 521	Pub. 590
<b>Schedule SE (1040)</b>	<b>Schedule SE (1040)</b>	<b>1040-EZ &amp; instructions (1994)</b>	4868 & instructions	Pub. 17	Pub. 523	Pub. 596
<b>Schedule C (1040)</b>	<b>1040A</b>	<b>1040X &amp; instructions</b>	5329 & instructions	Pub. 334	Pub. 525	Pub. 910
<b>Schedule G-EZ (1040)</b>	<b>Instructions for 1040A &amp; Schedules</b>	<b>2106 &amp; instructions</b>	8283 & instructions	Pub. 463	Pub. 527	Pub. 917
<b>Schedule D (1040)</b>	<b>Schedule 1 (1040A)</b>	<b>2119 &amp; instructions</b>	8582 & instructions	Pub. 501	Pub. 529	Pub. 929
<b>Schedule E (1040)</b>	<b>Schedule 2 (1040A)</b>	<b>2210 &amp; instructions</b>	8606 & instructions	Pub. 502	Pub. 550	Pub. 936
<b>Schedule EIC (1040A or 1040)</b>	<b>Schedule 3 (1040A)</b>	<b>2441 &amp; instructions</b>	8822 & instructions	Pub. 505	Pub. 554	

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## Forms

You can order the following items from the IRS or get them at participating banks, post offices, or libraries:

### Form 1040

Instructions for Form 1040 and Schedules

**Schedule A** for itemized deductions  
**Schedule B** for interest income if over \$400, for dividends and other distributions on stock if over \$400, and for answering the Foreign Account or Trusts questions

**Schedule EIC** for the earned income credit

Instructions for Form 1040A and Schedules

**Schedule 1** for Form 1040A filers to report interest and dividend income

**Schedule 2** for Form 1040A filers to report child and dependent care expenses

**Form 1040EZ**

Instructions for Form 1040EZ

You can photocopy the following items (as well as those listed above) at participating libraries or order them from the IRS:

**Schedule 3**, Credit for the Elderly or the Disabled, for Form 1040A filers

**Schedule C**, Profit or Loss From Business

**Schedule D**, Capital Gains and Losses

**Schedule E**, Supplemental Income and Loss

**Schedule F**, Profit or Loss From Farming

**Schedule R**, Credit for the Elderly or the Disabled

**Schedule SE**, Self-Employment Tax

**Form 1040-ES**, Estimated Tax for Individuals

**Form 1040X**, Amended U.S. Individual Income Tax Return

**Form 2106**, Employee Business Expenses

**Form 2119**, Sale of Your Home

**Form 2210**, Underpayment of Estimated Tax by Individuals and Fiduciaries

**Form 2441**, Child and Dependent Care Expenses

**Form 3903**, Moving Expenses

**Form 4562**, Depreciation and Amortization

**Form 4698**, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return

**Form 5328**, Additional Taxes Attributable to Qualified Retirement Plans (Including IRAs), Annuities, and Modified Endowment Contracts

**Form 8283**, Noncash Charitable Contributions

**Form 8532**, Passive Activity Loss Limitations

**Form 8606**, Nondeductible IRAs (Contributions, Distributions, and Basis)

**Form 8822**, Change of Address

**Form 8829**, Expenses for Business Use of Your Home

## Publications

The following publications can be ordered from the IRS or you can read or photocopy them at participating libraries:

**1** Your Rights as a Taxpayer

**17** Your Federal Income Tax

**334** Tax Guide for Small Business

**463** Travel, Entertainment, and Gift Expenses

**501** Exemptions, Standard Deduction and Filing Information

**502** Medical and Dental Expenses

**505** Tax Withholding and Estimated Tax

**508** Educational Expenses

**521** Moving Expenses

**523** Selling Your Home

**525** Taxable and Nontaxable Income

**527** Residential Rental Property (Including Rental of Vacation Homes)

**529** Miscellaneous Deductions

**550** Investment Income and Expenses

**554** Tax Information for Older Americans

**575** Pension and Annuity Income

**590** Individual Retirement Arrangements (IRAs)

**596** Earned Income Credit

**910** Guide to Free Tax Services (includes a list of all publications)

**917** Business Use of a Car

**929** Tax Rules for Children and Dependents

**936** Home Mortgage Interest Deduction

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## Section 6.

### Penalties and Interest

**Note:** You do not have to figure the amount of any interest or penalties you may owe. Because figuring these amounts is complicated, we will do it for you. If you are due a refund, we may reduce your refund by any penalty you may owe. Otherwise, we will send you a bill for the amount due.

#### Estimated Tax Penalty

If line 64 is at least \$500 and it is more than 10% of the tax shown on line 53 of your return, you may owe this penalty. Also, the penalty may be due if you underpaid your 1993 estimated tax liability for any payment period. For more details, see the instructions for line 65 on page 29.

#### Penalty for Frivolous Return

In addition to any other penalties, the law imposes a penalty of \$500 for filing a frivolous return. A frivolous return is one that does not contain information needed to figure the correct tax or shows a substantially incorrect tax, because you take a frivolous position or desire to delay or interfere with the tax laws. This includes altering or striking out the printed language above the space where you sign.

#### Other Penalties

Other penalties can be imposed for negligence, substantial understatement of tax, and fraud. Criminal penalties may be imposed for willful failure to file, tax evasion, or making a false statement. Get Pub. 17, Your Federal Income Tax, for details on some of these penalties.

#### Interest

We will charge you interest on taxes not paid by their due date, even if an extension of time to file is granted. We will also charge you interest on penalties imposed for failure to file, negligence, fraud, substantial understatement of tax, and substantial understatement of tax. Interest is charged on the penalty from the due date of the return (including extensions).

If you include interest with your payment, identify and enter the interest in the bottom margin of Form 1040, page 2. Do not include the interest in the **Amount You Owe** on line 64.

#### Penalty for Late Filing

If you do not file your return by the due date (including extensions), the penalty is usually 5% of the amount due for each month or part of a month your return is late. If you have a reasonable explanation for not filing, attach it to your return. The penalty cannot usually be more than 25% of the tax due. If your return is more than 60 days late, the minimum penalty will be \$100 or the amount of any tax you owe, whichever is smaller.

If you include this penalty with your payment, identify and enter the penalty amount in the bottom margin of Form 1040, page 2. Do not include the penalty in the **Amount You Owe** on line 64.

#### Penalty for Late Payment of Tax

If you pay your taxes late, the penalty is usually 1/2 of 1% of the unpaid amount for each month or part of a month the tax is not paid. The penalty cannot be more than 25% of the unpaid amount. It applies to any unpaid tax on the return. It also applies to any additional tax shown on a bill not paid within 10 days of the date of the bill. This penalty is in addition to interest charges on late payments.

If you include this penalty with your payment, identify and enter the penalty amount in the bottom margin of Form 1040, page 2. Do not include the penalty in the **Amount You Owe** on line 64.

### Amended Return

If you find changes in your income, deductions, or credits after you mail your return, file Form 1040X, Amended U.S. Individual Income Tax Return, to change the return you already filed. If you filed a joint return, you may not, after the due date of that return, amend it to file as married filing a separate return. Generally, Form 1040X must be filed within 3 years after the date the original return was filed, or within 2 years after the date the tax was paid, whichever is later. A return filed early is considered filed on the date it was due if your return is changed for any reason (for example, as a result of an audit by the IRS), it may affect your state income tax return. Contact your state tax agency for details.

### Death of Taxpayer

If a taxpayer died before filing a return for 1993, the taxpayer's spouse or personal representative should file a return for that taxpayer. A personal representative can be an executor, administrator, or anyone who is in charge of the deceased taxpayer's property. If the taxpayer did not have to file a return but had tax withheld, a return must be filed to get a refund. The person who files the return should write "DECEASED" in the taxpayer's name, and the date of death across the top of the return.

If your spouse died in 1993 and you did not return in 1993, you can file a joint return. You can also file a joint return if your spouse died in 1994 before filing a 1993 return. A joint return should show your spouse's 1993 income before death and your income for all of 1993. Write "Filing as surviving spouse" in the area where you sign the return. If someone else is the personal representative, he or she must also sign.

The taxpayer's spouse or personal representative should promptly notify all payers of income to deceased taxpayer of the death. This will include the proper reporting of income earned by the taxpayer's estate or heirs.

**Claiming a Refund for a Deceased Taxpayer.** If you are a surviving spouse filing a joint return with the deceased, file only the joint return to claim the refund. If you are a court-appointed representative, file the return and attach a copy of the certificate that shows your appointment. All others requesting the deceased taxpayer's refund must file the return and attach Form 1310.

For more details, call Tele-Tax (see page 30) and listen to topic 356 or get Pub. 596, Survivors, Executors, and Administrators.

### Recycling

The tax forms and instructions you received are printed on recyclable paper. If your community has a recycling program, please recycle. But remember to keep a copy of your return and any worksheets you used. The IRS likes to use recycled paper for all of its forms and instructions.

### How Do I Make a Gift To Reduce the Public Debt?

If you wish to do so, enclose a separate check with your income tax return. Make it payable to "Bureau of the Public Debt." You may be able to deduct this gift on your 1994 tax return if you itemize your deductions. Do not add your gift to any tax you may owe if that amount payable to "Internal Revenue Service."

### Address Change

If you move after you file, always notify in writing the Internal Revenue Service Center where you filed your last return, or the IRS Taxpayer Service Division, in our local IRS District Office. You can use Form 8822, Change of Address, to notify us of your new address. If you are expecting a refund, also notify the post office serving your old address. This will help forward your check to your new address.

### Corresponding With the IRS

Be sure to include your social security number on any correspondence with the IRS. If you do not include it, it may take us longer to reply.

### How Long Should Records Be Kept?

Keep records of income, deductions, and credits shown on your return, as well as any worksheets you used, until the statute of limitations runs out for that return. Usually, this is 3 years from the date the return was due or filed, or 2 years from the date the tax was paid, whichever is later. Also, keep copies of your filed tax returns and any Forms W-2 or 1099 you received as part of your records. You should keep some records longer. For example, keep property records (including those on your home) as long as they are needed to figure the basis of the original or replacement property. For more details, get Pub. 552, Recordkeeping for Individuals.

### Requesting a Copy of Your Tax Return

If you need a copy of your tax return, use Form 4506. If you have questions about your account, call or write your local IRS office. If you want a printed copy of your account, it will be mailed to you free of charge.

### What Are My Rights as a Taxpayer?

You have the right to be treated fairly, professionally, promptly, and courteously by IRS employees. Our goal at the IRS is to protect your rights so that you will have the highest confidence in the integrity, efficiency, and fairness of our tax system. To ensure that you always receive such treatment, you should know about the many rights you have at each step of the tax process. For details, get Pub. 1, Your Rights as a Taxpayer, by calling 1-800-TAX-FORM (1-800-829-3676) or use the order blank (see page 33).

### Income Tax Withholding and Estimated Tax Payments for 1994

If the amount you owe (line 64) or the amount you overpaid (line 61) is large, you may want to file a new Form W-4, Employee's Withholding Allowance Certificate, with your employer to change the amount of income tax to be withheld from your pay. If you go back to work after a period of unemployment, you may be able to reduce your withholding. In general, you do not have to make estimated tax payments. But you may want to make estimated tax payments if the IRS or less than \$500 if your total estimated tax (including any after-ratative minimum tax) for 1994 is \$500 or more. Get Form 1040-ES, Estimated Tax for Individuals. It has a worksheet you can use to see if you have to make estimated tax payments. For more details, get Pub. 505, Tax Withholding and Estimated Tax.

### Do Both the Name and SSN on Your Tax Forms Agree With Your Social Security Card?

If not, your refund may be delayed or you may not receive credit for your social security earnings if your Form W-2, Form 1099, or other tax document shows an incorrect SSN or name. Notify your employer or the form-issuing agent as soon as possible to make sure your earnings are credited to your social security record if the name or SSN on your Social Security card is incorrect. Call the Social Security Administration toll free at 1-800-772-1213.

### Substitute Forms

You can use substitute forms only if they meet the requirements in Pub. 1167. You can get Pub. 1167 by writing to the Distribution Center for your state. See page 33.

## Section 7.

## 1993

## Tax

## Table

**Use if your taxable income is less than \$100,000. If \$100,000 or more, use the Tax Rate Schedules.**

**Example.** Mr. and Mrs. Brown are filing a joint return. Their taxable income on line 37 of Form 1040 is \$25,300. First, they find the \$25,300-25,350 income line. Next, they find the column for married filing jointly and read down the column. The amount shown where the income line and filing status column meet is \$3,799. This is the tax amount they must enter on line 38 of their Form 1040.

### Sample Table

At least	But less than	Single	Married jointly	Married separately	Head of a household
25,250	25,250	4,190	3,784	4,665	3,784
25,250	25,250	4,218	3,791	4,679	3,791
25,250	25,350	4,204	3,799	4,693	3,759
25,350	25,400	4,232	3,806	4,707	3,806

If line 37 (total income) is—		And you are—				If line 37 (total income) is—		And you are—				If line 37 (total income) is—		And you are—				
At least	But less than	Single	Married jointly	Married separately	Head of household	At least	But less than	Single	Married jointly	Married separately	Head of household	At least	But less than	Single	Married jointly	Married separately	Head of household	
0	5	0	0	0	0	1,300	1,325	197	197	197	197	2,700	2,725	407	407	407	407	
5	15	2	2	2	3	1,325	1,375	201	201	201	201	2,725	2,750	411	411	411	411	
15	25	3	3	3	3	1,350	1,375	204	204	204	204	2,750	2,775	415	415	415	415	
25	50	6	6	6	6	1,375	1,400	208	208	208	208	2,775	2,800	418	418	418	418	
50	75	9	9	9	9	1,400	1,425	212	212	212	212	2,800	2,825	422	422	422	422	
75	100	13	13	13	13	1,425	1,450	216	216	216	216	2,825	2,850	426	426	426	426	
100	125	17	17	17	17	1,450	1,475	219	219	219	219	2,850	2,875	429	429	429	429	
125	150	21	21	21	21	1,475	1,500	223	223	223	223	2,875	2,900	433	433	433	433	
150	175	24	24	24	24	1,500	1,525	227	227	227	227	2,900	2,925	437	437	437	437	
175	200	28	28	28	28	1,525	1,550	231	231	231	231	2,925	2,950	441	441	441	441	
200	225	32	32	32	32	1,550	1,575	234	234	234	234	2,950	2,975	444	444	444	444	
225	250	36	36	36	36	1,575	1,600	238	238	238	238	2,975	3,000	448	448	448	448	
250	275	39	39	39	39	1,600	1,625	242	242	242	242	3,000					454	454
275	300	43	43	43	43	1,625	1,650	246	246	246	246	3,000	3,025	454	454	454	454	
300	325	47	47	47	47	1,650	1,675	249	249	249	249	3,025	3,050	458	458	458	458	
325	350	51	51	51	51	1,675	1,700	253	253	253	253	3,050	3,075	462	462	462	462	
350	375	54	54	54	54	1,700	1,725	257	257	257	257	3,075	3,100	466	466	466	466	
375	400	58	58	58	58	1,725	1,750	261	261	261	261	3,100	3,125	470	470	470	470	
400	425	62	62	62	62	1,750	1,775	264	264	264	264	3,125	3,150	474	474	474	474	
425	450	66	66	66	66	1,775	1,800	268	268	268	268	3,150	3,175	478	478	478	478	
450	475	69	69	69	69	1,800	1,825	272	272	272	272	3,175	3,200	482	482	482	482	
475	500	73	73	73	73	1,825	1,850	276	276	276	276	3,200	3,225	486	486	486	486	
500	525	77	77	77	77	1,850	1,875	280	280	280	280	3,225	3,250	490	490	490	490	
525	550	81	81	81	81	1,875	1,900	283	283	283	283	3,250	3,275	494	494	494	494	
550	575	84	84	84	84	1,900	1,925	287	287	287	287	3,275	3,300	498	498	498	498	
575	600	88	88	88	88	1,925	1,950	291	291	291	291	3,300	3,325	502	502	502	502	
600	625	92	92	92	92	1,950	1,975	294	294	294	294	3,325	3,350	506	506	506	506	
625	650	96	96	96	96	1,975	2,000	298	298	298	298	3,350	3,375	510	510	510	510	
650	675	103	103	103	103	2,000						3,375	3,400	514	514	514	514	
675	700	107	107	107	107	2,025	2,050	302	302	302	302	3,400	3,425	518	518	518	518	
700	725	111	111	111	111	2,050	2,075	306	306	306	306	3,425	3,450	522	522	522	522	
725	750	114	114	114	114	2,075	2,100	309	309	309	309	3,450	3,475	526	526	526	526	
750	775	118	118	118	118	2,100	2,125	313	313	313	313	3,475	3,500	530	530	530	530	
775	800	122	122	122	122	2,125	2,150	317	317	317	317	3,500	3,525	534	534	534	534	
800	825	126	126	126	126	2,150	2,175	321	321	321	321	3,525	3,550	538	538	538	538	
825	850	129	129	129	129	2,175	2,200	324	324	324	324	3,550	3,575	542	542	542	542	
850	875	133	133	133	133	2,200	2,225	328	328	328	328	3,575	3,600	546	546	546	546	
875	900	137	137	137	137	2,225	2,250	332	332	332	332	3,600	3,625	550	550	550	550	
900	925	141	141	141	141	2,250	2,275	336	336	336	336	3,625	3,650	554	554	554	554	
925	950	144	144	144	144	2,275	2,300	340	340	340	340	3,650	3,675	558	558	558	558	
950	975	148	148	148	148	2,300	2,325	344	344	344	344	3,675	3,700	562	562	562	562	
975	1,000	148	148	148	148	2,325	2,350	351	351	351	351	3,700	3,725	566	566	566	566	
1,000						2,350	2,375	354	354	354	354	3,725	3,750	570	570	570	570	
						2,375	2,400	358	358	358	358	3,750	3,775	574	574	574	574	
						2,400	2,425	362	362	362	362	3,775	3,800	578	578	578	578	
1,025	1,050	152	152	152	152	2,425	2,450	366	366	366	366	3,800	3,825	582	582	582	582	
1,050	1,075	156	156	156	156	2,450	2,475	369	369	369	369	3,825	3,850	586	586	586	586	
1,075	1,100	163	163	163	163	2,475	2,500	373	373	373	373	3,850	3,875	590	590	590	590	
1,100	1,125	167	167	167	167	2,500	2,525	377	377	377	377	3,875	3,900	594	594	594	594	
1,125	1,150	171	171	171	171	2,525	2,550	381	381	381	381	3,900	3,925	598	598	598	598	
1,150	1,175	174	174	174	174	2,550	2,575	384	384	384	384	3,925	3,950	602	602	602	602	
1,175	1,200	178	178	178	178	2,575	2,600	388	388	388	388	3,950	3,975	606	606	606	606	
1,200	1,225	182	182	182	182	2,600	2,625	392	392	392	392	3,975	4,000	610	610	610	610	
1,225	1,250	186	186	186	186	2,625	2,650	396	396	396	396	4,000	4,025	614	614	614	614	
1,250	1,275	189	189	189	189	2,650	2,675	399	399	399	399	4,025	4,050	618	618	618	618	
1,275	1,300	193	193	193	193	2,675	2,700	403	403	403	403	4,050	4,075	622	622	622	622	

Continued on next page

This column must also be used by a qualifying widow(er)

1993 Tax Table—Continued

If line 37 (taxable income) is—	And you are—				If line 37 (taxable income) is—	And you are—				If line 37 (taxable income) is—	And you are—			
	Single	Married filing jointly	Head of household	At least one person		Single	Married filing jointly	Head of household	At least one person		Single	Married filing jointly	Head of household	At least one person
	Your tax is—					Your tax is—					Your tax is—			
<b>5,000</b>					<b>8,000</b>					<b>11,000</b>				
5,000	754	754	754	754	8,000	1,204	1,204	1,204	1,204	11,000	11,060	1,654	1,654	1,654
5,100	761	761	761	761	8,100	1,211	1,211	1,211	1,211	11,100	11,160	1,661	1,661	1,661
5,200	768	768	768	768	8,200	1,218	1,218	1,218	1,218	11,200	11,260	1,668	1,668	1,668
5,300	776	776	776	776	8,300	1,228	1,228	1,228	1,228	11,300	11,360	1,676	1,676	1,676
5,400	784	784	784	784	8,400	1,234	1,234	1,234	1,234	11,400	11,460	1,684	1,684	1,684
5,500	791	791	791	791	8,500	1,241	1,241	1,241	1,241	11,500	11,560	1,691	1,691	1,691
5,600	799	799	799	799	8,600	1,249	1,249	1,249	1,249	11,600	11,660	1,699	1,699	1,699
5,700	806	806	806	806	8,700	1,256	1,256	1,256	1,256	11,700	11,760	1,706	1,706	1,706
5,800	814	814	814	814	8,800	1,264	1,264	1,264	1,264	11,800	11,860	1,714	1,714	1,714
5,900	821	821	821	821	8,900	1,271	1,271	1,271	1,271	11,900	11,960	1,721	1,721	1,721
6,000	829	829	829	829	9,000	1,279	1,279	1,279	1,279	12,000	12,060	1,729	1,729	1,729
6,100	836	836	836	836	9,100	1,286	1,286	1,286	1,286	12,100	12,160	1,736	1,736	1,736
6,200	844	844	844	844	9,200	1,294	1,294	1,294	1,294	12,200	12,260	1,744	1,744	1,744
6,300	851	851	851	851	9,300	1,301	1,301	1,301	1,301	12,300	12,360	1,751	1,751	1,751
6,400	859	859	859	859	9,400	1,309	1,309	1,309	1,309	12,400	12,460	1,759	1,759	1,759
6,500	866	866	866	866	9,500	1,316	1,316	1,316	1,316	12,500	12,560	1,766	1,766	1,766
6,600	874	874	874	874	9,600	1,324	1,324	1,324	1,324	12,600	12,660	1,774	1,774	1,774
6,700	881	881	881	881	9,700	1,331	1,331	1,331	1,331	12,700	12,760	1,781	1,781	1,781
6,800	889	889	889	889	9,800	1,339	1,339	1,339	1,339	12,800	12,860	1,789	1,789	1,789
6,900	896	896	896	896	9,900	1,346	1,346	1,346	1,346	12,900	12,960	1,796	1,796	1,796
<b>6,000</b>					<b>9,000</b>					<b>12,000</b>				
6,000	904	904	904	904	9,000	1,354	1,354	1,354	1,354	12,000	12,060	1,804	1,804	1,804
6,100	911	911	911	911	9,100	1,361	1,361	1,361	1,361	12,100	12,160	1,811	1,811	1,811
6,200	919	919	919	919	9,200	1,369	1,369	1,369	1,369	12,200	12,260	1,819	1,819	1,8

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1993 Tax Table—Continued

1992-93 tax table for married couples filing jointly									
If line 37 (taxable income) is—				And you are—				If line 37 (taxable income) is—	
At least	But less than	Single	Married filing jointly	Head of a household	Single	Married filing jointly	Head of a household	At least	But less than
Your tax is—				Your tax is—				Your tax is—	
14,000				17,000				20,000	
14,000	14,050	2,104	2,104	17,000	2,554	2,554	2,554	20,000	20,050
14,050	14,100	2,104	2,111	17,050	2,561	2,561	2,561	20,050	20,100
14,100	14,150	2,104	2,119	17,100	2,569	2,569	2,569	20,100	20,150
14,150	14,200	2,126	2,126	17,150	2,576	2,576	2,576	20,150	20,200
14,200	14,250	2,134	2,134	17,200	2,584	2,584	2,584	20,200	20,250
14,250	14,300	2,134	2,141	17,250	2,594	2,594	2,594	20,250	20,300
14,300	14,350	2,149	2,149	17,300	2,599	2,599	2,599	20,300	20,350
14,350	14,400	2,156	2,156	17,350	2,606	2,606	2,606	20,350	20,400
14,400	14,450	2,164	2,164	17,400	2,614	2,614	2,614	20,400	20,450
14,450	14,500	2,171	2,171	17,450	2,621	2,621	2,621	20,450	20,500
14,500	14,550	2,179	2,179	17,500	2,629	2,629	2,629	20,500	20,550
14,550	14,600	2,186	2,186	17,550	2,636	2,636	2,636	20,550	20,600
14,600	14,650	2,194	2,194	17,600	2,644	2,644	2,644	20,600	20,650
14,650	14,700	2,201	2,201	17,650	2,651	2,651	2,651	20,650	20,700
14,700	14,750	2,209	2,209	17,700	2,659	2,659	2,659	20,700	20,750
14,750	14,800	2,216	2,216	17,750	2,666	2,666	2,666	20,750	20,800
14,800	14,850	2,224	2,224	17,800	2,674	2,674	2,674	20,800	20,850
14,850	14,900	2,231	2,231	17,850	2,681	2,681	2,681	20,850	20,900
14,900	14,950	2,239	2,239	17,900	2,689	2,689	2,689	20,900	20,950
14,950	15,000	2,246	2,246	17,950	2,696	2,696	2,696	20,950	21,000
15,000				18,000				21,000	
15,000	15,050	2,254	2,254	18,000	2,704	2,704	2,704	21,000	21,050
15,050	15,100	2,261	2,261	18,050	2,711	2,711	2,711	21,050	21,100
15,100	15,150	2,268	2,268	18,100	2,719	2,719	2,719	21,100	21,150
15,150	15,200	2,276	2,276	18,150	2,726	2,726	2,726	21,150	21,200
15,200	15,250	2,284	2,284	18,200	2,734	2,734	2,734	21,200	21,250
15,250	15,300	2,291	2,291	18,250	2,741	2,741	2,741	21,250	21,300
15,300	15,350	2,299	2,299	18,300	2,749	2,749	2,749	21,300	21,350
15,350	15,400	2,306	2,306	18,350	2,756	2,756	2,756	21,350	21,400
15,400	15,450	2,314	2,314	18,400	2,764	2,764	2,764	21,400	21,450
15,450	15,500	2,321	2,321	18,450	2,771	2,771	2,771	21,450	21,500
15,500	15,550	2,329	2,329	18,500	2,779	2,779	2,779	21,500	21,550
15,550	15,600	2,336	2,336	18,550	2,786	2,786	2,786	21,550	21,600
15,600	15,650	2,344	2,344	18,600	2,794	2,794	2,794	21,600	21,650
15,650	15,700	2,351	2,351	18,650	2,801	2,801	2,801	21,650	21,700
15,700	15,750	2,359	2,359	18,700	2,809	2,809	2,809	21,700	21,750
15,750	15,800	2,366	2,366	18,750	2,816	2,816	2,816	21,750	21,800
15,800	15,850	2,374	2,374	18,800	2,824	2,824	2,824	21,800	21,850
15,850	15,900	2,381	2,381	18,850	2,831	2,831	2,831	21,850	21,900
15,900	15,950	2,389	2,389	18,900	2,839	2,839	2,839	21,900	21,950
15,950	16,000	2,396	2,396	18,950	2,846	2,846	2,846	21,950	22,000
16,000				19,000				22,000	
16,000	16,050	2,404	2,404	19,000	2,854	2,854	2,854	22,000	22,050
16,050	16,100	2,411	2,411	19,050	2,861	2,861	2,861	22,050	22,100
16,100	16,150	2,419	2,419	19,100	2,869	2,869	2,869	22,100	22,150
16,150	16,200	2,426	2,426	19,150	2,876	2,876	2,876	22,150	22,200
16,200	16,250	2,434	2,434	19,200	2,884	2,884	2,884	22,200	22,250
16,250	16,300	2,441	2,441	19,250	2,891	2,891	2,891	22,250	22,300
16,300	16,350	2,449	2,449	19,300	2,899	2,899	2,899	22,300	22,350
16,350	16,400	2,456	2,456	19,350	2,906	2,906	2,906	22,350	22,400
16,400	16,450	2,464	2,464	19,400	2,914	2,914	2,914	22,400	22,450
16,450	16,500	2,471	2,471	19,450	2,921	2,921	2,921	22,450	22,500
16,500	16,550	2,479	2,479	19,500	2,929	2,929	2,929	22,500	22,550
16,550	16,600	2,486	2,486	19,550	2,936	2,936	2,936	22,550	22,600
16,600	16,650	2,494	2,494	19,600	2,944	2,944	2,944	22,600	22,650
16,650	16,700	2,501	2,501	19,650	2,951	2,951	2,951	22,650	22,700
16,700	16,750	2,509	2,509	19,700	2,959	2,959	2,959	22,700	22,750
16,750	16,800	2,516	2,516	19,750	2,966	2,966	2,966	22,750	22,800
16,800	16,850	2,524	2,524	19,800	2,974	2,974	2,974	22,800	22,850
16,850	16,900	2,531	2,531	19,850	2,981	2,981	2,981	22,850	22,900
16,900	16,950	2,539	2,539	19,900	2,989	2,989	2,989	22,900	22,950
16,950	17,000	2,546	2,546	19,950	2,996	2,996	2,996	22,950	23,000
17,000				20,000				23,000	
17,000	17,050	2,554	2,554	20,000	2,854	2,854	2,854	23,000	23,050
17,050	17,100	2,561	2,561	20,050	2,861	2,861	2,861	23,050	23,100
17,100	17,150	2,569	2,569	20,100	2,869	2,869	2,869	23,100	23,150
17,150	17,200	2,576	2,576	20,150	2,876	2,876	2,876	23,150	23,200
17,200	17,250	2,584	2,584	20,200	2,884	2,884	2,884	23,200	23,250
17,250	17,300	2,594	2,594	20,250	2,891	2,891	2,891	23,250	23,300
17,300	17,350	2,599	2,599	20,300	2,899	2,899	2,899	23,300	23,350
17,350	17,400	2,606	2,606	20,350	2,906	2,906	2,906	23,350	23,400
17,400	17,450	2,614	2,614	20,400	2,914	2,914	2,914	23,400	23,450
17,450	17,500	2,621	2,621	20,450	2,921	2,921	2,921	23,450	23,500
17,500	17,550	2,629	2,629	20,500	2,929	2,929	2,929	23,500	23,550
17,550	17,600	2,636	2,636	20,550	2,936	2,936	2,936	23,550	23,600
17,600	17,650	2,644	2,644	20,600	2,944	2,944	2,944	23,600	23,650
17,650	17,700	2,651	2,651	20,650	2,951	2,951	2,951	23,650	23,700
17,700	17,750	2,659	2,659	20,700	2,959	2,959	2,959	23,700	23,750
17,750	17,800	2,666	2,666	20,750	2,966	2,966	2,966	23,750	23,800
17,800	17,850	2,674	2,674	20,800	2,974	2,974	2,974	23,800	23,850
17,850	17,900	2,681	2,681	20,850	2,981	2,981	2,981	23,850	23,900
17,900	17,950	2,689	2,689	20,900	2,989	2,989	2,989	23,900	23,950
17,950	18,000	2,696	2,696	20,950	2,996	2,996	2,996	23,950	24,000
18,000				21,000				24,000	
18,000	18,050	2,704	2,704	21,000	2,854	2,854	2,854	24,000	24,050
18,050	18,100	2,711	2,711	21,050	2,861	2,861	2,861	24,050	24,100
18,100	18,150	2,719	2,719	21,100	2,869	2,869	2,869	24,100	24,150
18,150	18,200	2,726	2,726	21,150	2,876	2,876	2,876	24,150	24,200
18,200	18,250	2,734	2,734	21,200	2,884	2,884	2,884	24,200	24,250
18,250	18,300	2,741	2,741	21,250	2,891	2,891	2,891	24,250	24,300
18,300	18,350	2,749	2,749	21,300	2,899	2,899	2,899	24,300	24,350
18,350	18,400	2,756	2,756	21,350	2,906	2,906	2,906	24,350	24,400
18,400	18,450	2,764	2,764	21,400	2,914	2,914	2,914	24,400	24,450
18,450	18,500	2,771	2,771	21,450	2,921	2,921	2,921	24,450	24,500
18,500	18,550	2,779	2,779	21,500	2,929	2,929	2,929	24,500	24,550
18,550	18,600	2,786	2,786	21,550	2,936	2,936	2,936	24,550	24,600
18,600	18,650	2,794	2,794	21,600	2,944	2,944	2,944	24,600	24,650
18,650	18,700	2,801	2,801	21,650	2,951	2,951	2,951	24,650	24,700
18,700	18,750	2,809	2,809	21,700	2,959	2,959	2,959	24,700	24,750
18,750	18,800	2,816	2,816	21,750	2,966	2,966	2,966	24,750	24,800
18,800	18,850	2,824	2,824	21,800	2,974	2,974	2,974	24,800	24,850
18,850	18,900	2,831	2,831	21,850	2,981	2,981	2,981	24,850	24,900
18,900	18,950	2,839	2,839	21,900	2,989	2,989	2,989	24,900	24,950
18,950	19,000	2,846	2,846	21,950	2,996	2,996	2,996	24,950	25,000
19,000				22,000				25,000	
19,000	19,050	2,854	2,854	22,000	2,854	2,854	2,854	25,000	25,050
19,050	19,100	2,861	2,861	22,050	2,861	2,861	2,861	25,050	25,100
19,100	19,150	2,869	2,869	22,100	2,869	2,869	2,869	25,100	25,150
19,150	19,200	2,876	2,876	22,150	2,876	2,876	2,876	25,150	25,200
19,200	19,250	2,884	2,884	22,200	2,884	2,884	2,884	25,200	25,250
19,250	19,300	2,891	2,891	22,250	2,891	2,891	2,891	25,250	25,300
19,300	19,350	2,899	2,899	22,300	2,899	2,899	2,899	25,300	25,350
19,350	19,400	2,906	2,906	22,350	2,906	2,906	2,906	25,350	25,400
19,400	19,450	2,914	2,914	22,400	2,914	2,914	2,914	25,400	25,450
19,450	19,50								

\* This column must also be used by a qualifying widow(er)

Continued on next page

\* This column must also be used by a qualifying widow(er)

Continued on next page

1993 Tax Table—Continued

If line 37 (taxable income) is—	And you are—					If line 37 (taxable income) is—	And you are—					If line 37 (taxable income) is—	And you are—							
	At least	But less than	Single	Married filing jointly	Head of a household		At least	But less than	Single	Married filing jointly	Head of a household		At least	But less than	Single	Married filing jointly	Head of a household			
41,000	41,000	41,000	8,614	6,690	9,089	7,639	44,000	44,000	44,000	9,454	7,530	9,929	8,479	47,000	47,000	47,000	10,294	8,370	10,842	9,319
41,050	41,050	41,050	8,628	6,704	9,103	7,653	44,050	44,050	44,050	9,468	7,544	9,943	8,493	47,050	47,100	47,100	10,308	8,384	10,856	9,333
41,100	41,100	41,100	8,642	6,718	9,117	7,667	44,100	44,100	44,100	9,482	7,558	9,957	8,507	47,150	47,150	47,150	10,322	8,398	10,869	9,347
41,150	41,150	41,150	8,656	6,732	9,131	7,681	44,150	44,150	44,150	9,496	7,572	9,971	8,521	47,200	47,200	47,200	10,336	8,412	10,883	9,361
41,200	41,200	41,200	8,670	6,746	9,145	7,695	44,200	44,200	44,200	9,510	7,586	9,985	8,535	47,250	47,250	47,250	10,350	8,426	10,904	9,375
41,250	41,250	41,250	8,684	6,760	9,159	7,709	44,250	44,250	44,250	9,524	7,600	10,000	8,549	47,300	47,300	47,300	10,364	8,440	10,918	9,389
41,300	41,300	41,300	8,698	6,774	9,173	7,723	44,300	44,300	44,300	9,538	7,614	10,013	8,563	47,350	47,350	47,350	10,378	8,454	10,931	9,403
41,350	41,350	41,350	8,712	6,788	9,187	7,737	44,350	44,350	44,350	9,552	7,628	10,027	8,577	47,400	47,400	47,400	10,392	8,468	10,945	9,417
41,400	41,400	41,400	8,726	6,802	9,201	7,751	44,400	44,400	44,400	9,566	7,642	10,041	8,591	47,450	47,450	47,450	10,406	8,482	10,966	9,431
41,450	41,450	41,450	8,740	6,816	9,215	7,765	44,450	44,450	44,450	9,580	7,656	10,055	8,605	47,500	47,500	47,500	10,420	8,496	10,982	9,445
41,500	41,500	41,500	8,754	6,830	9,229	7,779	44,500	44,500	44,500	9,594	7,670	10,069	8,619	47,550	47,550	47,550	10,434	8,510	10,997	9,459
41,550	41,550	41,550	8,768	6,844	9,243	7,793	44,550	44,550	44,550	9,608	7,684	10,083	8,633	47,600	47,600	47,600	10,448	8,524	11,013	9,473
41,600	41,600	41,600	8,782	6,858	9,257	7,807	44,600	44,600	44,600	9,622	7,698	10,098	8,647	47,650	47,650	47,650	10,462	8,538	11,028	9,487
41,650	41,650	41,650	8,796	6,872	9,271	7,821	44,650	44,650	44,650	9,636	7,712	10,111	8,661	47,700	47,700	47,700	10,476	8,552	11,044	9,501
41,700	41,700	41,700	8,810	6,886	9,285	7,835	44,700	44,700	44,700	9,650	7,726	10,125	8,675	47,750	47,750	47,750	10,490	8,566	11,059	9,515
41,750	41,750	41,750	8,824	6,899	9,299	7,849	44,750	44,750	44,750	9,664	7,740	10,139	8,689	47,800	47,800	47,800	10,504	8,580	11,075	9,529
41,800	41,800	41,800	8,838	6,913	9,313	7,863	44,800	44,800	44,800	9,678	7,754	10,153	8,703	47,850	47,850	47,850	10,518	8,594	11,090	9,543
41,850	41,850	41,850	8,852	6,927	9,327	7,877	44,850	44,850	44,850	9,692	7,768	10,167	8,717	47,900	47,900	47,900	10,532	8,608	11,106	9,557
41,900	41,900	41,900	8,866	6,941	9,341	7,891	44,900	44,900	44,900	9,706	7,782	10,181	8,731	47,950	47,950	47,950	10,546	8,622	11,122	9,571
41,950	41,950	41,950	8,880	6,956	9,355	7,905	44,950	44,950	44,950	9,720	7,796	10,207	8,745	48,000	48,000	48,000	10,560	8,636	11,137	9,585
42,000	42,000	42,000	8,894	6,970	9,369	7,919	45,000	45,000	45,000	9,734	7,810	10,222	8,759	48,050	48,050	48,050	10,574	8,650	11,152	9,599
42,050	42,050	42,050	8,908	6,984	9,383	7,933	45,050	45,050	45,050	9,748	7,824	10,236	8,773	48,100	48,100	48,100	10,588	8,664	11,167	9,613
42,100	42,100	42,100	8,922	6,998	9,397	7,947	45,100	45,100	45,100	9,762	7,838	10,250	8,787	48,150	48,150	48,150	10,602	8,678	11,181	9,627
42,150	42,150	42,150	8,936	7,012	9,411	7,961	45,150	45,150	45,150	9,776	7,852	10,264	8,801	48,200	48,200	48,200	10,616	8,692	11,195	9,641
42,200	42,200	42,200	8,950	7,026	9,425	7,975	45,200	45,200	45,200	9,790	7,866	10,278	8,815	48,250	48,250	48,250	10,630	8,706	11,210	9,655
42,250	42,250	42,250	8,964	7,040	9,439	7,989	45,250	45,300	45,300	9,804	7,880	10,315	8,829	48,300	48,300	48,300	10,644	8,720	11,230	9,669
42,300	42,300	42,300	8,978	7,054	9,453	8,003	45,300	45,350	45,350	9,818	7,894	10,331	8,843	48,350	48,350	48,350	10,658	8,734	11,245	9,683
42,350	42,350	42,350	8,992	7,068	9,467	8,017	45,350	45,400	45,400	9,832	7,908	10,331	8,857	48,400	48,400	48,400	10,672	8,748	11,261	9,697
42,400	42,400	42,400	9,006	7,082	9,481	8,031	45,400	45,450	45,450	9,846	7,922	10,346	8,871	48,450	48,450	48,450	10,686	8,762	11,276	9,711
42,450	42,450	42,450	9,020	7,096	9,495	8,045	45,450	45,500	45,500	9,860	7,936	10,362	8,885	48,500	48,500	48,500	10,700	8,776	11,292	9,725
42,500	42,500	42,500	9,034	7,110	9,509	8,059	45,500	45,550	45,550	9,874	7,950	10,377	8,899	48,550	48,550	48,550	10,714	8,790	11,307	9,739
42,550	42,550	42,550	9,048	7,124	9,523	8,073	45,550	45,600	45,600	9,888	7,964	10,390	8,913	48,600	48,600	48,600	10,728	8,804	11,323	9,753
42,600	42,600	42,600	9,062	7,138	9,537	8,087	45,600	45,650	45,650	9,902	7,978	10,408	8,927	48,650	48,650	48,650	10,742	8,818	11,338	9,767
42,650	42,650	42,650	9,076	7,152	9,551	8,101	45,650	45,700	45,700	9,916	7,992	10,422	8,941	48,700	48,700	48,700	10,756	8,832	11,354	9,781
42,700	42,700	42,700	9,090	7,166	9,565	8,115	45,700	45,750	45,750	9,930	8,006	10,436	8,955	48,750	48,750	48,750	10,770	8,846	11,369	9,795
42,750	42,750	42,750	9,104	7,180	9,579	8,129	45,750	45,800	45,800	9,944	8,020	10,450	8,969	48,800	48,800	48,800	10,784	8,860	11,385	9,809
42,800	42,800	42,800	9,118	7,194	9,593	8,143	45,800	45,850	45,850	9,958	8,034	10,470	8,983	48,850	48,850	48,850	10,798	8,874	11,400	9,823
42,850	42,850	42,850	9,132	7,208	9,607	8,157	45,850	45,900	45,900	9,972	8,048	10,484	8,997	48,900	48,900	48,900	10,812	8,888	11,418	9,837
42,900	42,900	42,900	9,146	7,222	9,621	8,171	45,900	45,950	45,950	9,986	8,062	10,501	9,011	48,950	48,950	48,950	10,826	8,902	11,431	9,851
42,950	42,950	42,950	9,160	7,236	9,635	8,185	45,950	46,000	46,000	10,000	8,076	10,517	9,025	49,000	49,000	49,000	10,840	8,916	11,447	9,865
43,000	43,000	43,000	9,174	7,250	9,649	8,199	46,000	46,000	46,000	10,014	8,090	10,532	9,039	49,050	49,050	49,050	10,854	8,930	11,462	9,879
43,050	43,050	43,050	9,188	7,264	9,663	8,213	46,050	46,100	46,100	10,028	8,104	10,548	9,053	49,100	49,100	49,100	10,868	8,944	11,478	9,893
43,100	43,100	43,100	9,202	7,278	9,677	8,227	46,100	46,150	46,150	10,042	8,118	10,563	9,067	49,150	49,150	49,150	10,882	8,958	11,493	9,907
43,150	43,150	43,150	9,216	7,292	9,691	8,241	46,150	46,200	46,200	10,056	8,132	10,579	9,081	49,200	49,200	49,200	10,896	8,972	11,509	9,921
43,200	43,200	43,200	9,230	7,306	9,705	8,255	46,200	46,250	46,250	10,070	8,146	10,594	9,095	49,250	49,250	49,250	10,910	8,986	11,524	9,935
43,250	43,250	43,250	9,244	7,320	9,719	8,269	46,250	46,300	46,300	10,084	8,160	10,610	9,109	49,300	49,300	49,300	10,924	8,999	11,540	9,949
43,300	43,300	43,300	9,258	7,334	9,733	8,283	46,300	46,350	46,350	10,098	8,174	10,626	9,123	49,350	49,350	49,350	10,938	9,013	11,556	9,963
43,350	43,350	43,350	9,272	7,348	9,747	8,297	46,350	46,400	46,400	10,112	8,188	10,642	9,137	49,400	49,400	49,400	10,952	9,026	11,572	9,977
43,400	43,400	43,400	9,286	7,362	9,761	8,311	46,400	46,450	46,450	10,126	8,202	10,658	9,151	49,450	49,450	49,450	10,966	9,042	11,588	9,9

1993 Tax Table—Continued

If line 37 (taxable income) is—		And you are—		If line 37 (taxable income) is—		And you are—		If line 37 (taxable income) is—		And you are—	
At least	But less than	Single	Married jointly	At least	But less than	Single	Married jointly	At least	But less than	Single	Married jointly
Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—	
59,000		62,000		65,000		66,000		67,000		68,000	
59,000	59,000	62,000	62,000	65,000	65,000	66,000	66,000	67,000	67,000	68,000	68,000
13,820	13,820	14,562	14,562	15,370	15,370	15,802	15,802	16,112	16,112	16,422	16,422
13,835	13,835	14,578	14,578	15,385	15,385	15,817	15,817	16,127	16,127	16,437	16,437
13,850	13,850	14,594	14,594	15,400	15,400	15,832	15,832	16,142	16,142	16,452	16,452
13,865	13,865	14,610	14,610	15,415	15,415	15,847	15,847	16,157	16,157	16,467	16,467
13,880	13,880	14,626	14,626	15,430	15,430	15,862	15,862	16,172	16,172	16,482	16,482
13,895	13,895	14,642	14,642	15,445	15,445	15,877	15,877	16,187	16,187	16,497	16,497
13,910	13,910	14,658	14,658	15,460	15,460	15,892	15,892	16,202	16,202	16,512	16,512
13,925	13,925	14,674	14,674	15,475	15,475	15,907	15,907	16,217	16,217	16,527	16,527
13,940	13,940	14,690	14,690	15,490	15,490	15,922	15,922	16,232	16,232	16,542	16,542
13,955	13,955	14,706	14,706	15,505	15,505	15,937	15,937	16,247	16,247	16,557	16,557
13,970	13,970	14,722	14,722	15,520	15,520	15,952	15,952	16,262	16,262	16,572	16,572
13,985	13,985	14,738	14,738	15,535	15,535	15,967	15,967	16,277	16,277	16,587	16,587
13,999	13,999	14,754	14,754	15,550	15,550	15,982	15,982	16,292	16,292	16,602	16,602
14,014	14,014	14,770	14,770	15,565	15,565	15,997	15,997	16,307	16,307	16,617	16,617
14,029	14,029	14,786	14,786	15,580	15,580	16,012	16,012	16,322	16,322	16,632	16,632
14,044	14,044	14,802	14,802	15,595	15,595	16,027	16,027	16,337	16,337	16,647	16,647
14,059	14,059	14,818	14,818	15,610	15,610	16,042	16,042	16,352	16,352	16,662	16,662
14,074	14,074	14,834	14,834	15,625	15,625	16,057	16,057	16,367	16,367	16,677	16,677
14,089	14,089	14,850	14,850	15,640	15,640	16,072	16,072	16,382	16,382	16,692	16,692
14,104	14,104	14,866	14,866	15,655	15,655	16,087	16,087	16,397	16,397	16,707	16,707
14,119	14,119	14,882	14,882	15,670	15,670	16,102	16,102	16,412	16,412	16,722	16,722
14,134	14,134	14,898	14,898	15,685	15,685	16,117	16,117	16,427	16,427	16,737	16,737
14,149	14,149	14,914	14,914	15,700	15,700	16,132	16,132	16,442	16,442	16,752	16,752
14,164	14,164	14,930	14,930	15,715	15,715	16,147	16,147	16,457	16,457	16,767	16,767
14,179	14,179	14,946	14,946	15,730	15,730	16,162	16,162	16,472	16,472	16,782	16,782
14,194	14,194	14,962	14,962	15,745	15,745	16,177	16,177	16,487	16,487	16,797	16,797
14,209	14,209	14,978	14,978	15,760	15,760	16,192	16,192	16,502	16,502	16,812	16,812
14,224	14,224	14,994	14,994	15,775	15,775	16,207	16,207	16,517	16,517	16,827	16,827
14,239	14,239	15,010	15,010	15,790	15,790	16,222	16,222	16,532	16,532	16,842	16,842
14,254	14,254	15,026	15,026	15,805	15,805	16,237	16,237	16,547	16,547	16,857	16,857
14,269	14,269	15,042	15,042	15,820	15,820	16,252	16,252	16,562	16,562	16,872	16,872
14,284	14,284	15,058	15,058	15,835	15,835	16,267	16,267	16,577	16,577	16,887	16,887
14,299	14,299	15,074	15,074	15,850	15,850	16,282	16,282	16,592	16,592	16,902	16,902
14,314	14,314	15,090	15,090	15,865	15,865	16,297	16,297	16,607	16,607	16,917	16,917
14,329	14,329	15,106	15,106	15,880	15,880	16,312	16,312	16,622	16,622	16,932	16,932
14,344	14,344	15,122	15,122	15,895	15,895	16,327	16,327	16,637	16,637	16,947	16,947
14,359	14,359	15,138	15,138	15,910	15,910	16,342	16,342	16,652	16,652	16,962	16,962
14,374	14,374	15,154	15,154	15,925	15,925	16,357	16,357	16,667	16,667	16,977	16,977
14,389	14,389	15,170	15,170	15,940	15,940	16,372	16,372	16,682	16,682	16,992	16,992
14,404	14,404	15,186	15,186	15,955	15,955	16,387	16,387	16,697	16,697	17,007	17,007
14,419	14,419	15,202	15,202	15,970	15,970	16,402	16,402	16,712	16,712	17,022	17,022
14,434	14,434	15,218	15,218	15,985	15,985	16,417	16,417	16,727	16,727	17,037	17,037
14,449	14,449	15,234	15,234	15,999	15,999	16,432	16,432	16,742	16,742	17,052	17,052
14,464	14,464	15,250	15,250	16,014	16,014	16,447	16,447	16,757	16,757	17,067	17,067
14,479	14,479	15,266	15,266	16,029	16,029	16,462	16,462	16,772	16,772	17,082	17,082
14,494	14,494	15,282	15,282	16,044	16,044	16,477	16,477	16,787	16,787	17,097	17,097
14,509	14,509	15,298	15,298	16,059	16,059	16,492	16,492	16,802	16,802	17,112	17,112
14,524	14,524	15,314	15,314	16,074	16,074	16,507	16,507	16,817	16,817	17,127	17,127
14,539	14,539	15,330	15,330	16,089	16,089	16,522	16,522	16,832	16,832	17,142	17,142
14,554	14,554	15,346	15,346	16,104	16,104	16,537	16,537	16,847	16,847	17,157	17,157
14,569	14,569	15,362	15,362	16,119	16,119	16,552	16,552	16,862	16,862	17,172	17,172
14,584	14,584	15,378	15,378	16,134	16,134	16,567	16,567	16,877	16,877	17,187	17,187
14,599	14,599	15,394	15,394	16,149	16,149	16,582	16,582	16,892	16,892	17,202	17,202
14,614	14,614	15,410	15,410	16,164	16,164	16,597	16,597	16,907	16,907	17,217	17,217
14,629	14,629	15,426	15,426	16,179	16,179	16,612	16,612	16,922	16,922	17,232	17,232
14,644	14,644	15,442	15,442	16,194	16,194	16,627	16,627	16,937	16,937	17,247	17,247
14,659	14,659	15,458	15,458	16,209	16,209	16,642	16,642	16,952	16,952	17,262	17,262
14,674	14,674	15,474	15,474	16,224	16,224	16,657	16,657	16,967	16,967	17,277	17,277
14,689	14,689	15,490	15,490	16,239	16,239	16,672	16,672	16,982	16,982	17,292	17,292
14,704	14,704	15,506	15,506	16,254	16,254	16,687	16,687	16,997	16,997	17,307	17,307
14,719	14,719	15,522	15,522	16,269	16,269	16,702	16,702	17,012	17,012	17,322	17,322
14,734	14,734	15,538	15,538	16,284	16,284	16,717	16,717	17,027	17,027	17,337	17,337
14,749	14,749	15,554	15,554	16,299	16,299	16,732	16,732	17,042	17,042	17,352	17,352
14,764	14,764	15,570	15,570	16,314	16,314	16,747	16,747	17,057	17,057	17,367	17,367
14,779	14,779	15,586	15,586	16,329	16,329	16,762	16,762	17,072	17,072	17,382	17,382
14,794	14,794	15,602	15,602	16,344	16,344	16,777	16,777	17,087	17,087	17,397	17,397
14,809	14,809	15,618	15,618	16,359	16,359	16,792	16,792	17,102	17,102	17,412	17,412
14,824	14,824	15,634	15,634	16,374	16,374	16,807	16,807	17,117	17,117	17,427	17,427
14,839	14,839	15,650	15,650	16,389	16,389	16,822	16,822	17,132	17,132	17,442	17,442
14,854	14,854	15,666	15,666	16,404	16,404	16,837	16,837	17,147	17,147	17,457	17,457
14,869	14,869	15,682	15,682	16,419	16,419	16,852	16,852	17,162	17,162	17,472	17,472
14,884	14,884	15,698	15,698	16,434	16,434	16,867	16,867	17,177	17,177	17,487	17,487
14,899	14,899	15,714	15,714	16,449	16,449	16,882	16,882	17,192	17,192	17,502	17,502
14,914	14,914	15,730	15,730	16,464	16,464	16,897	16,897	17,207	17,207	17,517	17,517
14,929	14,929	15,746	15,746	16,479	16,479	16,912	16,912	17,222	17,222	17,532	17,532
14,944	14,944	15,762	15,762	16,494	16,494	16,927	16,927	17,237	17,237	17,547	17,547
14,959	14,959	15,778	15,778	16,509	16,509	16,942	16,942	17,252	17,252	17,562	17,562
14,974	14,974	15,794	15,794	16,524	16,524	16,957	16,957	17,267	17,267	17,577	17,577
14,989	14,989	15,810	15,810	16,539	16,539	16,972	16,972	17,282	17,282	17,592	17,592
14,999	14,999	15,826	15,826	16,554	16,554	16,987	16,987	17,297	17,297	17,607	17,607

\* This column must also be used by a qualifying widow(er).

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\* This column must also be used by a qualifying widow(er).

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1993 Tax Table—Continued

If line 37 (taxable income) is—		And you are—		If line 37 (taxable income) is—		And you are—		If line 37 (taxable
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1993 Tax Table—Continued

If line 37 (taxable income) is—		And you are—					If line 37 (taxable income) is—		And you are—					If line 37 (taxable income) is—		And you are—							
At least	But less than	Single	Married jointly	Married separately	Head of household	At least	But less than	Single	Married jointly	Married separately	Head of household	At least	But less than	Single	Married jointly	Married separately	Head of household	At least	But less than	Single	Married jointly	Married separately	Head of household
77,000	77,000	19,400	16,770	20,493	17,736	80,000	80,000	20,330	17,610	21,573	18,668	83,000	83,000	21,260	18,450	22,653	19,598	83,000	83,000	21,275	18,464	22,671	19,613
77,050	77,050	19,415	16,784	20,511	17,753	80,050	80,050	20,345	17,625	21,591	18,683	83,050	83,100	21,291	18,468	22,671	19,613	83,100	83,150	21,291	18,478	22,689	19,629
77,100	77,100	19,430	16,799	20,529	17,769	80,100	80,100	20,360	17,638	21,609	18,699	83,100	83,150	21,316	18,482	22,689	19,642	83,150	83,200	21,316	18,492	22,707	19,642
77,150	77,150	19,446	16,814	20,547	17,784	80,150	80,200	20,375	17,652	21,627	18,710	83,200	83,250	21,342	18,496	22,707	19,668	83,250	83,300	21,342	18,506	22,725	19,668
77,200	77,200	19,461	16,829	20,565	17,800	80,200	80,250	20,407	17,668	21,645	18,730	83,300	83,350	21,368	18,510	22,725	19,694	83,350	83,400	21,368	18,520	22,743	19,694
77,250	77,250	19,477	16,844	20,583	17,815	80,250	80,300	20,437	17,682	21,663	18,745	83,400	83,450	21,394	18,524	22,743	19,720	83,450	83,500	21,394	18,534	22,761	19,720
77,300	77,300	19,492	16,859	20,601	17,830	80,300	80,350	20,467	17,696	21,681	18,760	83,500	83,550	21,420	18,538	22,761	19,746	83,550	83,600	21,420	18,548	22,779	19,746
77,350	77,350	19,508	16,874	20,619	17,846	80,350	80,400	20,498	17,708	21,699	18,776	83,600	83,650	21,446	18,552	22,779	19,768	83,650	83,700	21,446	18,562	22,797	19,768
77,400	77,400	19,523	16,889	20,637	17,862	80,400	80,450	20,528	17,722	21,717	18,792	83,700	83,750	21,472	18,566	22,797	19,790	83,750	83,800	21,472	18,572	22,815	19,790
77,450	77,450	19,539	16,904	20,655	17,878	80,450	80,500	20,558	17,736	21,735	18,807	83,800	83,850	21,498	18,580	22,815	19,812	83,850	83,900	21,498	18,588	22,833	19,812
77,500	77,500	19,555	16,919	20,673	17,893	80,500	80,550	20,588	17,750	21,753	18,823	83,900	83,950	21,523	18,594	22,833	19,834	83,950	84,000	21,523	18,600	22,851	19,834
77,550	77,550	19,570	16,934	20,691	17,908	80,550	80,600	20,618	17,764	21,771	18,838	84,000	84,050	21,548	18,608	22,851	19,856	84,050	84,100	21,548	18,616	22,869	19,856
77,600	77,600	19,586	16,949	20,709	17,924	80,600	80,650	20,648	17,778	21,789	18,853	84,100	84,150	21,573	18,622	22,869	19,878	84,150	84,200	21,573	18,630	22,887	19,878
77,650	77,650	19,601	16,965	20,727	17,939	80,650	80,700	20,678	17,792	21,807	18,869	84,200	84,250	21,598	18,636	22,887	19,900	84,250	84,300	21,598	18,644	22,905	19,900
77,700	77,700	19,617	16,965	20,745	17,955	80,700	80,750	20,708	17,806	21,825	18,885	84,300	84,350	21,623	18,650	22,905	19,922	84,350	84,400	21,623	18,658	22,923	19,922
77,750	77,750	19,632	16,994	20,768	17,970	80,750	80,800	20,738	17,820	21,843	18,900	84,400	84,450	21,648	18,664	22,923	19,944	84,450	84,500	21,648	18,672	22,941	19,944
77,800	77,800	19,648	16,994	20,781	17,986	80,800	80,850	20,768	17,834	21,861	18,916	84,500	84,550	21,673	18,678	22,941	19,966	84,550	84,600	21,673	18,688	22,959	19,966
77,850	77,850	19,663	17,008	20,799	18,001	80,850	80,900	20,798	17,848	21,879	18,931	84,600	84,650	21,698	18,692	22,959	19,988	84,650	84,700	21,698	18,698	22,977	19,988
77,900	77,900	19,679	17,022	20,817	18,017	80,900	80,950	20,828	17,862	21,897	18,947	84,700	84,750	21,723	18,706	22,977	20,010	84,750	84,800	21,723	18,712	22,995	20,010
77,950	77,950	19,694	17,036	20,835	18,032	80,950	81,000	20,858	17,876	21,915	18,962			21,748	18,720	22,995	20,032			21,748	18,726	22,995	20,032

78,000	81,000					84,000				
	81,000	81,050	81,100	81,150	81,200	84,000	84,050	84,100	84,150	
78,000	19,710	17,050	20,853	18,063	20,640	17,900	21,933	18,978	21,570	
78,050	19,725	17,064	20,871	18,083	20,655	17,904	21,951	18,993	21,585	
78,100	19,741	17,079	20,889	18,079	20,671	17,918	21,969	19,004	21,598	
78,150	19,756	17,092	20,897	18,094	20,686	17,932	21,987	19,024	21,616	
78,200	19,772	17,106	20,925	18,110	20,702	17,946	22,005	19,040	21,632	
78,250	19,787	17,121	20,943	18,124	20,717	17,961	22,024	19,054	21,648	
78,300	19,803	17,134	20,961	18,141	20,733	17,974	22,041	19,071	21,664	
78,350	19,818	17,147	20,979	18,141	20,748	17,988	22,059	19,086	21,680	
78,400	19,834	17,162	20,997	18,172	20,764	18,002	22,077	19,102	21,696	
78,450	19,849	17,176	21,015	18,187	20,779	18,016	22,095	19,113	21,712	
78,500	19,865	17,191	21,033	18,203	20,795	18,030	22,113	19,133	21,728	
78,550	19,880	17,204	21,051	18,218	20,810	18,044	22,131	19,154	21,744	
78,600	19,896	17,218	21,069	18,234	20,826	18,059	22,149	19,164	21,760	
78,650	19,911	17,231	21,087	18,250	20,841	18,073	22,167	19,175	21,776	
78,700	19,927	17,246	21,105	18,265	20,857	18,086	22,185	19,195	21,792	
78,750	19,942	17,261	21,123	18,280	20,872	18,100	22,203	19,210	21,808	
78,800	19,958	17,274	21,141	18,296	20,888	18,114	22,221	19,226	21,824	
78,850	19,973	17,288	21,159	18,311	20,903	18,128	22,239	19,241	21,840	
78,900	19,989	17,302	21,177	18,327	20,919	18,142	22,257	19,257	21,856	
78,950	20,004	17,316	21,195	18,343	20,934	18,156	22,275	19,272	21,872	

79,000	82,000					85,000						
	80,000	82,000	84,000	86,000	88,000	89,000	91,000	93,000	95,000	97,000	99,000	
79,000	20,020	17,369	21,213	18,956	21,889	18,170	22,293	19,268	21,889	19,013	20,373	20,219
79,050	20,035	17,384	21,231	18,976	21,905	18,184	22,321	19,283	21,905	19,034	20,393	20,239
79,100	20,051	17,399	21,249	18,989	21,924	18,198	22,329	19,300	21,924	19,048	20,409	20,249
79,150	20,066	17,414	21,267	18,004	21,940	18,212	22,347	19,314	21,940	19,072	20,429	20,266
79,200	20,082	17,366	21,285	18,020	21,956	18,226	22,365	19,330	21,956	19,096	20,445	20,280
79,250	20,097	17,400	21,303	18,035	21,972	18,242	22,383	19,345	21,972	19,119	20,460	20,295
79,300	20,113	17,414	21,321	18,051	21,988	18,258	22,401	19,360	21,988	19,134	20,474	20,311
79,350	20,128	17,429	21,339	18,066	22,004	18,273	22,419	19,376	22,004	19,148	20,489	20,326
79,400	20,143	17,445	21,357	18,082	22,020	18,289	22,437	19,391	22,020	19,162	20,503	20,342
79,450	20,159	17,460	21,375	18,097	22,036	18,305	22,455	19,407	22,036	19,176	20,518	20,357
79,500	20,175	17,474	21,393	18,113	22,052	18,321	22,473	19,423	22,052	19,190	20,533	20,373
79,550	20,190	17,488	21,411	18,528	22,068	18,337	22,491	19,438	22,068	19,204	20,548	20,388
79,600	20,206	17,504	21,429	18,544	22,084	18,353	22,509	19,454	22,084	19,218	20,563	20,404
79,650	20,221	17,512	21,447	18,559	22,100	18,359	22,527	19,469	22,100	19,232	20,578	20,419
79,700	20,237	17,526	21,465	18,575	22,116	18,366	22,545	19,485	22,116	19,246	20,593	20,435
79,750	20,252	17,539	21,483	18,590	22,132	18,380	22,563	19,500	22,132	19,260	20,608	20,450
79,800	20,268	17,554	21,501	18,606	22,148	18,394	22,581	19,516	22,148	19,274	20,623	20,466
79,850	20,283	17,568	21,519	18,622	22,164	18,408	22,599	19,532	22,164	19,288	20,638	20,481
79,900	20,299	17,582	21,537	18,637	22,180	18,422	22,617	19,547	22,180	19,302	20,653	20,497
79,950	20,314	17,596	21,555	18,653	22,196	18,436	22,635	19,562	22,196	19,316	20,668	20,512
80,000	20,314	17,596	21,555	18,653	22,196	18,436	22,635	19,562	22,196	19,316	20,668	20,512

## 1993 Tax Table—Continued

1980-81 tax table—Continued									
If line 37 (taxable income) is—		If line 37 (taxable income) is—		If line 37 (taxable income) is—		If line 37 (taxable income) is—		If line 37 (taxable income) is—	
At least	But less than	At least	But less than	At least	But less than	At least	But less than	At least	But less than
Your tax is—		Your tax is—		Your tax is—		Your tax is—		Your tax is—	
95,000		96,000		97,000		98,000		99,000	
24,980	21,986	26,973	23,318	28,960	25,305	30,890	27,235	32,820	29,160
95,050	95,100	95,150	95,200	95,250	95,300	95,350	95,400	95,450	95,500
24,985	22,002	26,981	23,323	28,965	25,310	30,895	27,239	32,825	29,165
95,100	95,150	95,200	95,250	95,300	95,350	95,400	95,450	95,500	95,550
25,011	22,017	27,009	23,354	28,970	25,321	30,905	27,249	32,835	29,175
95,150	95,200	95,250	95,300	95,350	95,400	95,450	95,500	95,550	95,600
25,026	22,032	27,027	23,364	28,985	25,336	30,920	27,264	32,850	29,190
95,200	95,250	95,300	95,350	95,400	95,450	95,500	95,550	95,600	95,650
25,042	22,048	27,045	23,380	28,995	25,352	30,935	27,279	32,865	29,205
95,250	95,300	95,350	95,400	95,450	95,500	95,550	95,600	95,650	95,700
25,057	22,067	27,061	23,391	29,010	25,367	30,950	27,294	32,880	29,220
95,300	95,350	95,400	95,450	95,500	95,550	95,600	95,650	95,700	95,750
25,068	22,079	27,081	23,412	29,025	25,382	30,965	27,309	32,895	29,235
95,350	95,400	95,450	95,500	95,550	95,600	95,650	95,700	95,750	95,800
25,084	22,110	27,117	23,442	29,040	25,400	30,980	27,324	32,910	29,250
95,400	95,450	95,500	95,550	95,600	95,650	95,700	95,750	95,800	95,850
25,105	22,141	27,143	23,473	29,055	25,415	31,000	27,339	32,925	29,265
95,450	95,500	95,550	95,600	95,650	95,700	95,750	95,800	95,850	95,900
25,116	22,151	27,153	23,473	29,065	25,426	31,010	27,349	32,935	29,275
95,500	95,550	95,600	95,650	95,700	95,750	95,800	95,850	95,900	95,950
25,126	22,157	27,159	23,488	29,075	25,436	31,020	27,359	32,945	29,285
95,550	95,600	95,650	95,700	95,750	95,800	95,850	95,900	95,950	96,000
25,137	22,168	27,169	23,498	29,085	25,447	31,030	27,369	32,955	29,295
95,600	95,650	95,700	95,750	95,800	95,850	95,900	95,950	96,000	96,050
25,147	22,178	27,179	23,508	29,095	25,457	31,040	27,379	32,965	29,305
95,650	95,700	95,750	95,800	95,850	95,900	95,950	96,000	96,050	96,100
25,157	22,188	27,189	23,519	29,105	25,468	31,050	27,389	32,975	29,315
95,700	95,750	95,800	95,850	95,900	95,950	96,000	96,050	96,100	96,150
25,167	22,199	27,200	23,529	29,115	25,478	31,060	27,399	32,985	29,325
95,750	95,800	95,850	95,900	95,950	96,000	96,050	96,100	96,150	96,200
25,177	22,209	27,210	23,539	29,125	25,489	31,070	27,409	32,995	29,335
95,800	95,850	95,900	95,950	96,000	96,050	96,100	96,150	96,200	96,250
25,187	22,219	27,221	23,550	29,135	25,500	31,080	27,419	33,005	29,345
95,850	95,900	95,950	96,000	96,050	96,100	96,150	96,200	96,250	96,300
25,197	22,229	27,231	23,560	29,145	25,510	31,090	27,429	33,015	29,355
95,900	95,950	96,000	96,050	96,100	96,150	96,200	96,250	96,300	96,350
25,207	22,239	27,241	23,571	29,155	25,521	31,100	27,439	33,025	29,365
95,950	96,000	96,050	96,100	96,150	96,200	96,250	96,300	96,350	96,400
25,217	22,249	27,251	23,581	29,165	25,531	31,110	27,449	33,035	29,375
96,000	96,050	96,100	96,150	96,200	96,250	96,300	96,350	96,400	96,450
25,227	22,259	27,261	23,592	29,175	25,542	31,120	27,459	33,045	29,385
96,050	96,100	96,150	96,200	96,250	96,300	96,350	96,400	96,450	96,500
25,237	22,269	27,271	23,602	29,185	25,552	31,130	27,469	33,055	29,395
96,100	96,150	96,200	96,250	96,300	96,350	96,400	96,450	96,500	96,550
25,247	22,279	27,281	23,612	29,195	25,562	31,140	27,479	33,065	29,405
96,150	96,200	96,250	96,300	96,350	96,400	96,450	96,500	96,550	96,600
25,257	22,289	27,291	23,623	29,205	25,573	31,150	27,489	33,075	29,415
96,200	96,250	96,300	96,350	96,400	96,450	96,500	96,550	96,600	96,650
25,267	22,299	27,301	23,633	29,215	25,583	31,160	27,499	33,085	29,425
96,250	96,300	96,350	96,400	96,450	96,500	96,550	96,600	96,650	96,700
25,277	22,309	27,311	23,644	29,225	25,594	31,170	27,509	33,095	29,435
96,300	96,350	96,400	96,450	96,500	96,550	96,600	96,650	96,700	96,750
25,287	22,319	27,321	23,654	29,235	25,604	31,180	27,519	33,105	29,445
96,350	96,400	96,450	96,500	96,550	96,600	96,650	96,700	96,750	96,800
25,297	22,329	27,331	23,665	29,245	25,615	31,190	27,529	33,115	29,455
96,400	96,450	96,500	96,550	96,600	96,650	96,700	96,750	96,800	96,850
25,307	22,339	27,341	23,675	29,255	25,625	31,200	27,539	33,125	29,465
96,450	96,500	96,550	96,600	96,650	96,700	96,750	96,800	96,850	96,900
25,317	22,349	27,351	23,686	29,265	25,636	31,210	27,549	33,135	29,475
96,500	96,550	96,600	96,650	96,700	96,750	96,800	96,850	96,900	96,950
25,327	22,359	27,361	23,696	29,275	25,646	31,220	27,559	33,145	29,485
96,550	96,600	96,650	96,700	96,750	96,800	96,850	96,900	96,950	97,000
25,337	22,369	27,371	23,707	29,285	25,657	31,230	27,569	33,155	29,495
96,600	96,650	96,700	96,750	96,800	96,850	96,900	96,950	97,000	97,050
25,347	22,379	27,381	23,717	29,295	25,667	31,240	27,579	33,165	29,505
96,650	96,700	96,750	96,800	96,850	96,900	96,950	97,000	97,050	97,100
25,357	22,389	27,391	23,728	29,305	25,678	31,250	27,589	33,175	29,515
96,700	96,750	96,800	96,850	96,900	96,950	97,000	97,050	97,100	97,150
25,367	22,399	27,401	23,738	29,315	25,688	31,260	27,599	33,185	29,525
96,750	96,800	96,850	96,900	96,950	97,000	97,050	97,100	97,150	97,200
25,377	22,409	27,411	23,748	29,325	25,699	31,270	27,609	33,195	29,535
96,800	96,850	96,900	96,950	97,000	97,050	97,100	97,150	97,200	97,250
25,387	22,419	27,421	23,759	29,335	25,709	31,280	27,619	33,205	29,545
96,850	96,900	96,950	97,000	97,050	97,100	97,150	97,200	97,250	97,300
25,397	22,429	27,431	23,769	29,345	25,720	31,290	27,629	33,215	29,555
96,900	96,950	97,000	97,050	97,100	97,150	97,200	97,250	97,300	97,350
25,407	22,439	27,441	23,779	29,355	25,730	31,300	27,639	33,225	29,565
96,950	97,000	97,050	97,100	97,150	97,200	97,250	97,300	97,350	97,400
25,417	22,449	27,451	23,789	29,365	25,741	31,310	27,649	33,235	29,575
97,000	97,050	97,100	97,150	97,200	97,250	97,300	97,350	97,400	97,450
25,427	22,459	27,461	23,799	29,375	25,751	31,320	27,659	33,245	29,585
97,050	97,100	97,150	97,200	97,250	97,300	97,350	97,400	97,450	97,500
25,437	22,469	27,471	23,809	29,385	25,762	31,330	27,669	33,255	29,595
97,100	97,150	97,200	97,250	97,300	97,350	97,400	97,450	97,500	97,550
25,447	22,479	27,481	23,819	29,395	25,772	31,340	27,679	33,265	29,605
97,150	97,200	97,250	97,300	97,350	97,400	97,450	97,500	97,550	97,600
25,457	22,489	27,491	23,829	29,405	25,783	31,350	27,689	33,275	29,615
97,200	97,250	97,300	97,350	97,400	97,450	97,500	97,550	97,600	97,650
25,467	22,499	27,501	23,839	29,415	25,793	31,360	27,699	33,285	29,625
97,250	97,300	97,350	97,400	97,450	97,500	97,550	97,600	97,650	97,700
25,477	22,509	27,511	23,849	29,425	25,804	31,370	27,709	33,295	29,635
97,300	97,350	97,400	97,450	97,500	97,550	97,600	97,650	97,700	97,750
25,487	22,519	27,521	23,859	29,435	25,814	31,380	27,719	33,305	29,645
97,350	97,400	97,450	97,500	97,550	97,600	97,650	97,700	97,750	97,800
25,497	22,529	27,531	23,869	29,445	25,825	31,390	27,729	33,315	29,655
97,400	97,450	97,500	97,550	97,600	97,650	97,700	97,750	97,800	97,850
25,507	22,539	27,541	23,879	29,455	25,835	31,400	27,739	33,325	29,665
97,450	97,500	97,550	97,600	97,650	97,700	97,750	97,800	97,850	97,900
25,517	22,549	27,551	23,889	29,465	25,846	31,410	27,749	33,335	29,675
97,500	97,550	97,600	97,650	97,700	97,750	97,800	97,850	97,900	97,950
25,527	22,559	27,561	23,899	29,475	25,856	31,420	27,759	33,	

This column must also be used by a qualifying widow(er)

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## 1993 Tax Table—Continued

If line 37 (taxable income) is—		And you are—					If line 37 (taxable income) is—		And you are—											
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	Your tax is—	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	Your tax is—							
86,000							89,000							92,000						
86,000	86,050	22,190	19,300	23,730	20,528		89,000	89,050	23,120	20,130	24,813	21,473	92,000	92,050	24,030	21,030	25,893	22,388		
86,050	86,100	22,205	19,340	23,751	20,543		89,050	89,100	23,135	20,144	24,831	21,478	92,050	92,100	24,065	21,052	25,911	22,403		
86,100	86,150	22,221	19,358	23,769	20,559		89,150	89,200	23,150	20,160	24,849	21,484	92,100	92,150	24,080	21,069	25,929	22,418		
86,150	86,200	22,236	19,375	23,787	20,574		89,200	89,250	23,166	20,173	24,867	21,500	92,150	92,200	24,096	21,103	25,947	22,434		
86,200	86,250	22,251	19,392	23,805	20,590		89,250	89,300	23,182	20,188	24,885	21,515	92,200	92,250	24,112	21,118	25,965	22,449		
86,250	86,300	22,267	19,409	23,823	20,605		89,300	89,350	23,197	20,204	24,903	21,530	92,250	92,300	24,128	21,135	25,983	22,465		
86,300	86,350	22,283	19,426	23,841	20,621		89,350	89,400	23,213	20,219	24,921	21,545	92,300	92,350	24,143	21,149	26,001	22,481		
86,350	86,400	22,298	19,443	23,859	20,636		89,400	89,450	23,228	20,235	24,939	21,561	92,350	92,400	24,158	21,165	26,019	22,496		
86,400	86,450	22,314	19,460	23,877	20,652		89,450	89,500	23,244	20,250	24,957	21,576	92,400	92,450	24,174	21,180	26,037	22,511		
86,450	86,500	22,329	19,476	23,895	20,667		89,500	89,550	23,259	20,266	24,975	21,591	92,450	92,500	24,189	21,196	26,055	22,527		
86,500	86,550	22,345	19,493	23,913	20,683		89,550	89,600	23,275	20,281	24,993	21,617	92,500	92,550	24,205	21,211	26,073	22,543		
86,550	86,600	22,360	19,510	23,931	20,698		89,600	89,650	23,290	20,297	25,011	21,632	92,550	92,600	24,220	21,227	26,091	22,558		
86,600	86,650	22,376	19,528	23,949	20,714		89,650	89,700	23,306	20,312	25,029	21,648	92,600	92,650	24,236	21,242	26,109	22,574		
86,650	86,700	22,391	19,547	23,967	20,729		89,700	89,750	23,321	20,328	25,047	21,663	92,650	92,700	24,251	21,258	26,127	22,589		
86,700	86,750	22,407	19,564	23,985	20,745		89,750	89,800	23,337	20,343	25,065	21,679	92,700	92,750	24,267	21,273	26,145	22,605		
86,750	86,800	22,422	19,582	24,003	20,760		89,800	89,850	23,352	20,359	25,083	21,695	92,750	92,800	24,282	21,289	26,163	22,620		
86,800	86,850	22,438	19,599	24,021	20,776		89,850	89,900	23,368	20,374	25,101	21,709	92,800	92,850	24,298	21,304	26,181	22,636		
86,850	86,900	22,453	19,618	24,039	20,791		89,900	89,950	23,383	20,390	25,119	21,725	92,850	92,900	24,313	21,320	26,199	22,651		
86,900	86,950	22,469	19,635	24,057	20,807		89,950	90,000	23,398	20,407	25,137	21,741	92,900	92,950	24,328	21,337	26,217	22,667		
86,950	87,000	22,484	19,656	24,075	20,822		89,950	90,000	23,414	20,421	25,155	21,752	92,950	93,000	24,344	21,351	26,235	22,683		
87,000							90,000							93,000						
87,000	87,050	22,500	19,672	24,093	20,837		90,000	90,050	23,430	20,435	25,173	21,768	93,000	93,050	24,360	21,366	26,253	22,699		
87,050	87,100	22,515	19,689	24,111	20,852		90,050	90,100	23,445	20,450	25,191	21,783	93,050	93,100	24,375	21,381	26,271	22,715		
87,100	87,150	22,531	19,706	24,129	20,869		90,100	90,150	23,461	20,467	25,209	21,799	93,100	93,150	24,391	21,397	26,289	22,731		
87,150	87,200	22,546	19,724	24,147	20,884		90,150	90,200	23,476	20,483	25,227	21,814	93,150	93,200	24,406	21,413	26,307	22,747		
87,200	87,250	22,562	19,742	24,165	20,900		90,200	90,250	23,492	20,498	25,245	21,830	93,200	93,250	24,422	21,428	26,325	22,760		
87,250	87,300	22,577	19,760	24,183	20,915		90,250	90,300	23,507	20,514	25,263	21,845	93,250	93,300	24,437	21,444	26,343	22,775		
87,300	87,350	22,593	19,844	24,201	20,931		90,300	90,350	23,523	20,529	25,281	21,861	93,300	93,350	24,453	21,459	26,361	22,791		
87,350	87,400	22,608	19,869	24,219	20,946		90,350	90,400	23,538	20,545	25,299	21,876	93,350	93,400	24,468	21,475	26,379	22,806		
87,400	87,450	22,624	19,892	24,237	20,962		90,400	90,450	23,554	20,560	25,317	21,892	93,400	93,450	24,484	21,490	26,397	22,822		
87,450	87,500	22,639	19,916	24,255	20,977		90,450	90,500	23,569	20,576	25,335	21,907	93,450	93,500	24,499	21,506	26,415	22,837		
87,500	87,550	22,655	19,939	24,273	20,993		90,500	90,550	23,585	20,591	25,353	21,923	93,500	93,550	24,515	21,521	26,433	22,853		
87,550	87,600	22,670	19,962	24,291	21,008		90,550	90,600	23,600	20,607	25,371	21,938	93,550	93,600	24,530	21,537	26,451	22,868		
87,600	87,650	22,686	19,986	24,309	21,024		90,600	90,650	23,616	20,622	25,389	21,954	93,600	93,650	24,546	21,552	26,469	22,884		
87,650	87,700	22,701	19,999	24,327	21,039		90,650	90,700	23,632	20,638	25,407	21,969	93,650	93,700	24,561	21,568	26,487	22,899		
87,700	87,750	22,717	20,020	24,345	21,054		90,700	90,750	23,647	20,653	25,425	21,984	93,700	93,750	24,577	21,584	26,505	22,915		
87,750	87,800	22,732	19,980	24,363	21,070		90,750	90,800	23,662	20,669	25,443	21,999	93,750	93,800	24,592	21,599	26,523	22,931		
87,800	87,850	22,748	19,994	24,381	21,086		90,800	90,850	23,678	20,686	25,461	22,016	93,800	93,850	24,608	21,614	26,541	22,946		
87,850	87,900	22,763	20,008	24,399	21,101		90,850	90,900	23,693	20,700	25,479	22,031	93,850	93,900	24,623	21,630	26,559	22,961		
87,900	87,950	22,779	19,982	24,417	21,117		90,900	90,950	23,709	20,715	25,497	22,047	93,900	94,000	24,639	21,645	26,577	22,977		
87,950	88,000	22,794	19,986	24,435	21,132		90,950	91,000	23,724	20,731	25,515	22,062	93,950	94,000	24,654	21,661	26,595	22,992		
88,000							91,000							94,000						
88,000	88,050	22,810	19,950	24,453	21,148		91,000	91,050	23,740	20,746	25,533	22,078	94,000	94,050	24,670	21,676	26,613	23,008		
88,050	88,100	22,825	19,964	24,471	21,163		91,050	91,100	23,755	20,762	25,551	22,093	94,050	94,100	24,685	21,692	26,631	23,023		
88,100	88,150	22,841	19,978	24,489	21,179		91,100	91,150	23,771	20,777	25,569	22,109	94,100	94,150	24,701	21,707	26,649	23,039		
88,150	88,200	22,856	19,992	24,507	21,194		91,150	91,200	23,786	20,793	25,587	22,124	94,150	94,200	24,716	21,723	26,667	23,054		
88,200	88,250	22,872	19,962	24,525	21,210		91,200	91,250	23,802	20,808	25,605	22,140	94,200	94,250	24,732	21,738	26,685	23,070		
88,250	88,300	22,887	19,970	24,543	21,225		91,250	91,300	23,817	20,824	25,623	22,155	94,250	94,300	24,747	21,754	26,703	23,085		
88,300	88,350	22,903	19,984	24,561	21,241		91,300	91,350	23,833	20,839	25,641	22,171	94,300	94,350	24,763	21,769	26,721	23,101		
88,350	88,400	22,918	19,948	24,579	21,256		91,350	91,400	23,848	20,855	25,659	22,186	94,350	94,400	24,778	21,785	26,739	23,116		
88,400	88,450	22,934	19,962	24,597	21,272		91,400	91,450	23,864	20,870	25,677	22,202	94,400	94,450	24,794	21,800	26,757	23,132		
88,450	88,500	22,949	19,976	24,615	21,287		91,450	91,500	23,879	20,886	25,695	22,217	94,450	94,500	24,809	21,816	26,775	23,147		
88,500	88,550	22,965	19,990	24,633	21,303		91,500	91,550	23,894	20,901	25,713	22,233	94,500	94,550	24,824	21,832	26,793	23,162		
88,550	88,600	22,980	20,000	24,651	21,318		91,550	91,600	23,910	20,917	25,731	22,248	94,550	94,600	24,840	21,847	26,811	23,176		
88,600	88,650	22,996	20,018	24,669	21,334		91,600	91,650	23,926	20,932	25,749	22,264	94,600	94,650	24,856	21,862	26,829	23,194		
88,650	88,700	23,011	19,980	24,687	21,349		91,650	91,700	23,941	20,947	25,767	22,280	94,650	94,700	24,871	21,878	26,847	23,209		
88,700	88,750	23,027	19,994	24,705	21,365		91,700	91,750	23,957	20,963	25,785	22,295	94,700	94,750	24,887	21,893	26,865	23,225		
88,750	88,800	23,043	20,060	24,723	21,380		91,750	91,800	23,972	20,979	25,803	22,311	94,750	94,800	24,902	21,909	26,883	23,240		
88,800	88,850	23,059	20,074	24,741	21,396		91,800	91,850	23,988	20,994	25,821	22,326	94,800	94,850	24,918	21,924	26,901	23,256		
88,850	88,900	23,075	20,088	24,759	21,411		91,850	91,900	24,003	21,010	25,839	22,341	94,850	94,900	24,933	21,940	26,919	23,271		
88,900	88,950	23,090	20,102	24,777	21,427		91,900	91,950	24,019	21,02										

This column must also be used by a qualifying widow(er)

- 47 89

## Section 8.

## Instructions for Schedules to Form 1040

## Instructions for Schedule A, Itemized Deductions

Use Schedule A to figure your itemized deductions. Your Federal income tax will be less if you take the larger of your itemized deductions or your standard deduction.

If you itemize, you may deduct part of your medical and dental expenses and unreimbursed employee business expenses, and amounts you paid for certain taxes, interest, contributions, and miscellaneous expenses. You may also deduct certain moving expenses and casualty and theft losses.

## Medical and Dental Expenses

Before you can figure your deduction for medical and dental expenses, you must fill in Form 1040 through line 32. If the amount on Form 1040, line 32, is less than \$23,050 and a child lived with you, see the instructions on page EIC-1 to find out if you may also claim the health insurance credit on Schedule EIC, Earned Income Credit. If you can, figure your health insurance credit before you figure your deduction for medical and dental expenses.

You may deduct only the part of your medical and dental expenses that is more than 7.5% of the amount on Form 1040, line 32. **Additional Information.** Pub. 502, Medical and Dental Expenses, discusses the types of expenses that may and may not be deducted. It also explains when you may deduct capital expenses and special care expenses for disabled persons.

## Examples of Medical and Dental Payments You May Deduct

To the extent you were not reimbursed, you may deduct what you paid for:

- Prescription medicines and drugs, or insulin.
- Medical doctors, osteopathic doctors, dentists, eye doctors, chiropractors, podiatrists, psychologists, physical therapists, acupuncturists, and psychoanalysts (medical care only).
- Medical examinations, x-ray and laboratory services, insulin treatment, and whirlpool baths your doctor ordered.
- Nursing help if you paid someone to do both nursing and housework, you may deduct only the cost of the nursing help.
- Hospital care (including meals and lodging), clinic costs, and lab fees.
- The supplemental part of Medicare insurance (Medicare B).
- Medical treatment at a center for drug or alcohol addiction.
- Medical aids such as hearing aid batteries, braces, crutches, wheelchairs, and guide dogs including the cost of maintaining them.
- Lodging expenses (but not meals) paid while away from home to receive medical care in a hospital or a medical care facility.

## Schedule X—Use if your filing status is Single

If the amount on Form 1040, line 37, is	Enter on Form 1040, line 38	But not over—	of the amount over—
\$0	\$22,100	15%	\$0
22,100	\$3,315.00 +	28%	22,100
53,500	12,107.00 +	31%	53,500
115,000	31,172.00 +	36%	115,000
250,000	79,772.00 +	39.6%	250,000

## Schedule Y-1—Use if your filing status is Married filing jointly or Qualifying widow(er)

If the amount on Form 1040, line 37, is	Enter on Form 1040, line 38	But not over—	of the amount over—
\$0	\$36,900	15%	\$0
36,900	\$5,535.00 +	28%	36,900
89,150	20,165.00 +	31%	89,150
140,000	35,928.50 +	36%	140,000
250,000	75,528.50 +	39.6%	250,000

## Schedule Y-2—Use if your filing status is Married filing separately

If the amount on Form 1040, line 37, is	Enter on Form 1040, line 38	But not over—	of the amount over—
\$0	\$18,450	15%	\$0
18,450	\$2,767.50 +	28%	18,450
44,575	10,082.50 +	31%	44,575
70,000	17,964.25 +	36%	70,000
125,000	37,764.25 +	39.6%	125,000

## Schedule Z—Use if your filing status is Head of household

If the amount on Form 1040, line 37, is	Enter on Form 1040, line 38	But not over—	of the amount over—
\$0	\$29,600	15%	\$0
29,600	\$4,440.00 +	28%	29,600
76,400	17,544.00 +	31%	76,400
127,500	33,385.00 +	36%	127,500
250,000	77,485.00 +	39.6%	250,000

## 1993

## Tax Rate Schedules

**Caution:** Use only if your taxable income (Form 1040, line 37) is \$100,000 or more. If less, use the Tax Table. Even though you cannot use the tax rate schedules below, if your taxable income is less than \$100,000, all levels of taxable income are shown so taxpayers can see the tax rate that applies to each level.

When you figure your deduction, include medical and dental bills you paid for:

- Yourself
- Your spouse
- All dependents you claim on your return
- Your child whom you do not claim as a dependent because of the rules explained on page 14 for Children of Divorced or Separated Parents.
- Any person that you could have claimed as a dependent on your return if that person had not received \$2,350 or more of gross income or had not filed a joint return.

**Example.** You provided over half of your mother's support but may not claim her as a dependent because she received wages of \$2,350 in 1993. You may include on line 1 any medical and dental expenses you paid in 1993 for your mother.

**Reimbursements.** If your insurance company paid the provider directly for part of your expenses, and you paid only the amount that remained, include on line 1 ONLY the amount you paid. If you received a reimbursement in 1993 for medical or dental expenses you paid in 1993, reduce your 1993 expenses by this amount. If you received a reimbursement in 1993 for prior-year medical or dental expenses, do not reduce your 1993 expenses by this amount. But if you deducted the expenses in the earlier year and the deduction reduced your tax, you must include the expenses on your 1993 income. Form 1040, line 22. See Pub. 502 for details on how to figure the amount to include in income.

**Carer's Plans.** Do not include on line 1 insurance premiums paid by an employer-sponsored health insurance plan (calculated on your W-2 form). Also, do not include any other medical and dental expenses paid by the plan unless the amount paid is included in box 1 of your W-2 form(s).

## Taxes You Paid

## Taxes You May Not Deduct

- Federal income and excise taxes.
- Social security, Medicare, and railroad retirement (RTTA) taxes.
- Customs duties.
- Federal estate and gift taxes. But see the instructions for line 25 on page A-5.

## Line 1

## Medical and Dental Expenses

Enter the total of your medical and dental expenses after you reduce these expenses or by other sources. See Reimbursements on this page. Include the amount you paid for insurance premiums for medical and dental care, after you reduce that amount by—

- Any self-employed health insurance deduction you claimed on Form 1040, line 26, and
- Any health insurance credit you claimed on Schedule EIC, line 16.

purpose. You may also deduct what you give to organizations that work to prevent cruelty to children or animals. Examples of these organizations are:

- Churches, temples, synagogues, mosques, Salvation Army, Red Cross, CARE, Goodwill Industries, United Way, Boy Scouts, Girl Scouts, Boys and Girls Clubs of America, etc.

• Fraternal orders, if the gifts will be used for the purposes listed above

- Veterans', and certain cultural groups
- Nonprofit schools, hospitals, and organizations whose purpose is to find a cure for or help people who have arthritis, asthma, birth defects, cancer, cerebral palsy, cystic fibrosis, diabetes, heart disease, hemophilia, mental illness or retardation, multiple sclerosis, muscular dystrophy, tuberculosis, etc.
- Federal, state, and local governments if the gifts are solely for public purposes

If you do not know whether you may deduct what you gave to an organization, check with that organization or with the IRS.

**Caution:** If you contributed to a charitable organization and also received a benefit from it, you may deduct only the amount that is more than the value of the benefit you received. For more details, get **Pub. 526, Charitable Contributions**.

### Contributions You May Deduct

Contributions may be in cash, check, canceled checks, receipts, or other reliable written records showing the name of the organization and the date and amount given. Property or out-of-pocket expenses you paid to do volunteer work for the kinds of organizations described earlier, if you drove to and from the volunteer work, you may take 12 cents a mile or the actual cost of gas and oil. Add parking and tolls to the amount you claim under either method. But don't deduct any amounts that were repaid to you.

**Limit on the Amount You May Deduct.** Get Pub. 526 to figure the amount of your deduction if any of the following applies:

- Your cash contributions or contributions of ordinary income property are more than 30% of the amount shown on Form 1040, line 32.
- Your gifts of capital gain property are more than 20% of the amount shown on Form 1040, line 32.

• You gave gifts of property that increased in value or gave gifts of the use of property.

**You May Not Deduct as Contributions**

- Travel expenses (including meals and lodging) while away from home unless there was no significant element of personal pleasure, recreation, or vacation in the travel.
- Political contributions.
- Dues, fees, or bills paid to country clubs, lodges, fraternal orders, or similar groups.
- Cost of raffle, bingo, or lottery tickets.
- Cost of tuition.
- Value of your time or services.
- Value of blood given to a blood bank.
- The transfer of a future interest in tangible personal property (generally, until the entire interest has been transferred).

## Line 10

### Points Not Reported on Form 1098

Generally, points charged only for the use of money are deductible over the life of your mortgage.

**Exception.** You may deduct points (including loan origination fees) on a loan used to buy your main home in the year added to the loan.

- The loan was used to **buy or improve your main home**, and
- The loan was secured by your main home, and

• It is customary to charge points in the area where the loan was made, and

• The points paid did not exceed the points usually charged in that area, and

• The points are computed as a percentage of the amount of the loan, and

• either you provided funds (see below) at the time of closing or at least equal to the points charged if the loan was used to buy your main home.

If you paid the points with funds other than those obtained from the lender if the loan was used to improve your main home.

**Funds provided by you** include down payments, escrow deposits, earnest money applied at closing, and other amounts actually paid at closing. They do not include amounts you borrowed as part of the overall transaction.

**Note:** Points paid on a loan to buy your main home include loan origination fees designated on VA and FHA loans.

**Refinancing.** If you paid points to refinance your mortgage, get **Pub. 936, Home Mortgage Interest Deduction**.

## Line 11

### Investment Interest

Investment interest is interest paid on money you borrowed that is allocable to property held for investment. It does not include any interest allocable to a passive activity.

Complete and attach **Form 4952, Investment Interest Expense Deduction**, to figure your deduction.

**Exception.** You do not have to file Form 4952 if all four of the following apply:

1. Your only investment income was from interest or dividends.
2. You have no other deductible expenses connected with the production of the interest or dividends.
3. Your investment interest expense is not more than your investment income.
4. You have no carryovers of investment interest expense from 1992.

**Note:** Alaska Permanent Fund dividends, including those reported on **Form 8814, Parent's Election to Report Child's Interest and Dividends**, are not investment income.

For more details, get **Pub. 550, Investment Income and Expenses**.

## Gifts to Charity

You may deduct contributions or gifts you gave to organizations that are religious, charitable, educational, scientific, or literary in

is \$500,000 or less, if named thing separately.

**Category 3.** Mortgages taken out after **October 13, 1987**, other than to buy, build, or improve your home, but only if these mortgages totaled \$100,000 or less throughout 1993. The limit is \$50,000 or less if married filing separately. An example of this type of mortgage is a home equity loan you used to pay credit card bills, to buy a car, or to pay tuition costs.

**Note.** If the total amount of all mortgages exceeds the fair market value of the home, additional limits apply. See **Pub. 936** for details.

**Mixed-use Mortgages.** If you took out a mortgage after **October 13, 1987** including refinancing for more than what you owed or borrowing additional amounts on a line-of-credit mortgage you had on **October 13, 1987**, and used the proceeds for purposes described in both **Categories 2 and 3** earlier, you have a mixed-use mortgage. The mortgage proceeds used to buy, build, or improve the home fit into **Category 2** and the rest of the proceeds fit into **Category 3**.

**Line 9a.** Enter on line 9a mortgage interest and points reported to you on **Form 1098, Mortgage Interest Statement**. If you did not receive a **Form 1098**, enter the interest on line 9b and any deductible points on line 10.

If you paid \$600 or more of mortgage interest including points paid to buy your main home, the recipient will generally send you a **Form 1098**, or similar statement, by January 31, 1994. This form shows the total interest and points the recipient received from you during 1993. It also shows any refund of overpaid interest. Do not reduce your deduction by the refund. Instead, see the instructions for **Form 1040**, line 22.

If you paid more interest to financial institutions than is shown on **Form 1098**, see **Pub. 936** to find out if you can deduct the additional interest. If you can, attach a statement explaining the difference and write "See attached" next to line 9a.

**Note.** If you are claiming the mortgage interest credit (see the instructions for **Form 1040**, line 44), subtract the amount shown on line 9a of **Form 8396** from the total deductible interest you paid on your home mortgage. Enter the result on line 9a.

**Line 9b.** If the recipient was not a financial institution or you did not receive a **Form 1098** from the recipient, report your deductible mortgage interest on line 9b.

If you bought your home from the recipient, be sure to show that recipient's name, identifying no., and address on the dotted lines next to line 9b. If the recipient is a natural individual, the identifying no. is his or her Social Security number (SSN). Otherwise, it is the employer identification no. You must also let the recipient know your SSN. You must not show the related information about the recipient and let the recipient know your SSN. You may have to pay a \$50 penalty if you and at least one other person (other than your spouse if filing a joint return) were liable for and paid interest on the mortgage, and the other person received the **Form 1098**, attach a statement to your return showing the name and address of that person. Next to line 9b, write "See attached."

income (including Simplified General Rule), for details.

• Interest paid for tax-exempt income. This includes interest on money you borrowed to buy or carry wholly tax-exempt securities. It also includes interest paid to buy or carry obligations or shares, or to make deposits or other investments to the extent any interest income received from the investment is tax-exempt.

• Interest on a debt to buy a single-premium life insurance or endorsement contract.

• Interest on any kind of business transaction. Use **Schedule C, C-E, E, or F** to deduct business interest expenses.

See **Pub. 535** for more details.

## Lines 9a and 9b

### Home Mortgage Interest

A home mortgage is any loan that is secured by your main home or second home. It includes first and second mortgages, home equity loans, and refinanced mortgages.

A home may be a house, condominium, cooperative, mobile home, boat, or similar property. It must provide basic living accommodations including sleeping space, toilet, and cooking facilities.

**Limit on Home Mortgage Interest.** The amount of home mortgage interest you may deduct depends on the date you took out the mortgage, how you used the proceeds, and the amount of the mortgage.

If all of your home mortgages fit into one or more of **Categories 1, 2, and 3** explained earlier, you may deduct all of your home mortgage interest on line 9a or 9b, whichever applies. If one or more of your mortgages does not fit into any of the three categories, get **Pub. 936, Home Mortgage Interest Deduction**, to figure the amount of interest you may deduct.

If you paid more than one home at the same time (a main home and a second home), the dollar limits in **Categories 2 and 3** apply to the total mortgages on both homes. See **Pub. 936** for more details.

**Category 1.** Mortgages taken out on or before **October 13, 1987**, how you used the proceeds, or these mortgages does not matter. This category includes line-of-credit mortgages you used additional amounts on. But if you used additional amounts on the line-of-credit after **October 13, 1987**, the additional amounts fit into **Category 2 or 3** explained later.

**Category 2.** Mortgages taken out after **October 13, 1987**, to buy, build, or improve your home, but only if these mortgages plus any mortgages in **Category 3** totaled \$100,000 or less throughout 1993. The limit

walk and any interest included in that charge).

If your mortgage payments include your real estate taxes, you may deduct only the amount the mortgage company actually paid to the taxing authority in 1993.

If you sold your home in 1993, any real estate tax charged to the buyer should be shown in box 5 of **Form 1099-S, Proceeds From Real Estate Transactions**. This amount is considered a refund of real estate taxes you received in 1993. See **Refunds and Rebates** next.

**Refunds and Rebates.** If you received a refund or rebate in 1993 of real estate taxes you paid in 1993, reduce your deduction by the amount of the refund or rebate. If you received a refund or rebate in 1993 of real estate taxes you paid in an earlier year, do not reduce your deduction by this amount. Instead, you must include the refund or rebate in income on **Form 1040**, line 22, if you deducted the real estate taxes in an earlier year and the deduction reduced your tax. **Pub. 525, Taxable and Nontaxable Income**, tells you how to figure the amount to include in income.

## Line 7

### Other Taxes

If you had any deductible tax not listed on **Schedule A**, line 5, list the type and amount of tax. Enter one total on line 7.

- Personal property tax, but only if it is an annual tax based on value alone. For example, if part of the fee you paid for the registration of your car was based on the car's value and part was based on its weight, you may deduct only the part based on the car's value.
- Tax you paid to a foreign country or U.S. possession. But you may want to take a credit for the tax instead of a deduction. Get **Pub. 514** for details.

## Interest You Paid

Include interest you paid on nonbusiness items only. Do not include any amount deducted elsewhere such as on **Schedule C, C-E, E, or F**. Whether your interest expense is treated as investment interest, personal interest, or business interest depends on how and when you used the loan proceeds. Get **Pub. 535, Business Expenses**, for details.

In general, if you paid interest in 1993 that includes amounts that apply to any period after 1993, you may deduct only the amount that applies for 1993.

**Interest You May Not Deduct**

- Personal interest such as interest paid on car loans, student loans, life insurance loans, credit cards, charge accounts, etc.
- Interest paid on your debts by others, such as mortgage interest, subsidy payments made by a government agency.
- Interest on certain loans against your income, such as a 401(k) plan or a tax-sheltered annuity plan that were made, renewed, renegotiated, modified, or extended after 1986. Get **Pub. 575, Pension and Annuity**.

- Certain state and local taxes including general sales tax on gasoline, car insurance, taxes on property, and other improvements to your property, tax you paid for someone else and license fees (marriage, driver's, dog, etc.).

## Line 5

### State and Local Income Taxes

Include on this line the state and local income taxes listed below.

- State and local income taxes withheld from your salary during 1993. Your W-2 form will show these amounts. Forms W-2G, 1099-R, and 1099-MISC may also show state and local income taxes withheld for a prior year, such as taxes paid with 1992 state or local income tax return. Do not include penalties or interest.
- State and local estimated tax payments made during 1993, including any part of a prior year refund that you chose to have credited to your 1993 state or local income taxes.
- Mandatory contributions you made to the following state disability funds:
  1. California Nonoccupational Disability Benefit Fund.
  2. New Jersey Nonoccupational Disability Benefit Fund.
  3. New York Nonoccupational Disability Benefit Fund.
  4. Rhode Island Temporary Disability Benefit Fund.

Do not reduce your deduction by:

- Any state or local income tax refund or credit you expect to receive for 1993, or
- Any refund of credit for prior year state and local income taxes you actually received during 1993. Instead, see the instructions for **Form 1040**, line 10.

## Line 6

### Real Estate Taxes

Include taxes you paid on real estate you own that was not used for business, but only if the taxes are based on the assessed value of the property. Also, the assessment must be made uniformly on property throughout the community, and the proceeds must be used for general community or governmental purposes. **Pub. 530** explains the deductions homeowners may take. Do not include:

- Real estate taxes deducted elsewhere such as on **Schedule C, C-E, E, or F**.
- Liened charges for services to specific property or persons (for example, a \$20 monthly charge for use for trash collection, a \$5 charge for every 1,000 gallons of water consumed, or a flat charge for mowing a lawn that had grown higher than permitted under a local ordinance).
- Charges for improvements that tend to increase the value of your property (for example, an assessment to build a new sidewalk). The cost of a property improvement is added to the basis of the property. How much a charge is deductible if it is used to improve an existing public facility (such as a sewer) for example, a charge to repair an existing sewer.



- Federal estate tax on income in respect of a decedent
  - Annuity bond premium on bonds acquired before October 23, 1986
  - Deduction for repayment of amounts under a claim of right if more than \$3,000 (Get Pub. 525, Taxable and Nontaxable Income, for details)
  - Certain unrecovered investment in a partnership (Get Pub. 575, Pension and Annuity Income (Including Simplified General Rule), for details)
  - Impairment-related work expenses of a disabled person
- For more details on these expenses, see Pub. 529.

## Total Itemized Deductions

### Line 26

People with higher incomes may not be able to deduct all of their itemized deductions if the amount on Form 1040, line 32, is more than \$108,450 (more than \$54,225 if married filing separately). Use the worksheet on this page to figure the amount you may deduct.

- Your share of the investment expenses of a regulated investment company
- Certain losses on nonfederally insured deposits in an insolvent or bankrupt financial institution. For details, including limits on the amount you may deduct, see Pub. 529
- Deduction for repayment of amounts under a claim of right if \$3,000 or less
- Expenses related to an activity not engaged in for profit. These expenses are limited to the income from the activity that you reported on Form 1040, line 22. See **Not-For-Profit Activities**, in Pub. 535, Business Expenses, for details on how to figure the amount to deduct

### Line 25

#### Other Miscellaneous Deductions

Enter your total miscellaneous deductions that are not subject to the 2% AGI limit. List the type and amount of each expense on the dotted lines next to line 25. If you need more space, attach a statement showing the type and amount of each expense. Enter one total on line 25. Only the expenses listed below can be deducted on line 25:

- Gambling losses to the extent of gambling winnings. Report gambling winnings on Form 1040, line 22.

#### Itemized Deductions Worksheet—Line 26 (Keep for your records)

1. Add the amounts on Schedule A, lines 4, 8, 12, 16, 17, 18, 24, and 25. **1.** \_\_\_\_\_
2. Add the amounts on Schedule A, lines 4, 11, and 17, plus any gambling losses included on line 25. **2.** \_\_\_\_\_  
**Caution:** Be sure your total gambling losses are clearly identified on the dotted line next to line 25.
3. Subtract line 2 from line 1. If the result is zero, **stop here**; enter the amount from line 1 above on Schedule A, line 26, and see the **Note** below. **3.** \_\_\_\_\_
4. Multiply line 3 above by 80% (.80). **4.** \_\_\_\_\_
5. Enter the amount from Form 1040, line 32. **5.** \_\_\_\_\_
6. Enter \$108,450 (\$54,225 if married filing separately). **6.** \_\_\_\_\_
7. Subtract line 6 from line 5. If the result is zero or less, **stop here**; enter the amount from line 1 above on Schedule A, line 26, and see the **Note** below. **7.** \_\_\_\_\_
8. Multiply line 7 above by 3% (.03). **8.** \_\_\_\_\_
9. Enter the **smaller** of line 4 or line 8. **9.** \_\_\_\_\_
10. **Total itemized deductions.** Subtract line 9 from line 1. Enter the result here and on Schedule A, line 26, and see the **Note** below. **10.** \_\_\_\_\_  
**Note:** Also enter on Form 1040, line 34, the **larger** of the amount you enter on Schedule A, line 26, or your standard deduction.

If either 1 or 2 applies to you, fill in Form 2106 for all your job expenses. Then enter on line 19 the amount from Form 2106, line 11.

If you don't have to fill in Form 2106, list the type and amount of each expense on the dotted lines next to line 19. If you need more space, attach a statement showing the type and amount of each expense. Enter one total on line 19.

- Examples of expenses to include on line 19 are:
  - Travel, transportation, meal, or entertainment expenses. **Note:** If you have any of all of your job expenses.
  - Union dues
  - Safety equipment, small tools, and supplies you needed for your job

• Uniforms your employer said you must have, from which you may not usually wear away from work

• Protective clothing required in your work, such as hard hats, safety shoes, and glasses

• Physical examinations your employer said you must have

• Dues to professional organizations and chambers of commerce

• Subscriptions to professional journals

• Fees to employment agencies and other costs to look for a new job in your present occupation, even if you do not get a new job

• Business use of part of your home but only if you use that part exclusively and on a regular basis in your work and for the convenience of your employer. For details, including limits that apply, call Tele-Tax (see page 30) and listen to topic 509 or get Pub. 587, Business Use of Your Home

• Educational expenses you paid that were required by your employer, or by law or regulation, to keep your salary or job in general. You may also include the cost of keeping or improving skills you must have in your job. For more details, call Tele-Tax (see page 30) and listen to topic 513 or get Pub. 508, Educational Expenses. Some educational expenses are not deductible. See **Examples of Expenses You May Not Deduct** on page A-1.

### Line 20

#### Other Expenses

Enter the total amount you paid to produce or collect taxable income, manage and protect property for production of income, and for tax preparation fees. But do not include any expenses for which you received a deduction on Schedule C, C-EZ, E or F. List the type and amount of each expense on the dotted lines next to line 20. If you need more space, attach a statement showing the type and amount of each expense. Enter one total on line 20.

- Examples of expenses to include on line 20 are:
  - Tax return preparation fees, including fees paid for filing your return electronically
  - Safe deposit box rental
  - Certain legal and accounting fees
  - Clerical help and office rent
  - Custodial (e.g., trust account) fees

former workplace, your new workplace must be at least 35 miles from your old home. If you meet these requirements, call Tele-Tax (see page 30) and listen to topic 504 or get Pub. 521, Moving Expenses. Complete and attach Form 3903, Moving Expenses, to figure the amount to enter on line 18. If you began work at a new workplace outside the United States or in your possessions, get Form 3903-F, Foreign Moving Expenses.

## Miscellaneous Deductions

Most miscellaneous deductions cannot be deducted in full. Instead, you must subtract 2% of your adjusted gross income from the total. You figure the 2% limit on line 23.

The 2% limit generally applies to job expenses you paid for which you were not reimbursed. These expenses are reported on line 19. The limit also applies to certain expenses you paid to produce or collect taxable income. These expenses are reported on line 20.

Miscellaneous deductions that are not subject to the 2% limit are reported on line 25. See the instructions for line 25.

**Additional Information.** For more details, get Pub. 529, Miscellaneous Deductions.

#### Examples of Expenses You May Not Deduct

- Political contributions
- Personal legal expenses
- Loss or misplaced cash or property. But see **Cash and Theft Losses** on this page
- Expenses for meals during regular or extra work hours
- The cost of entertaining friends
- Expenses of going to or from your regular workplace
- Education you need to meet minimum requirements for your job or that will qualify you for a new occupation
- Travel expenses for employment away from home if that period of employment exceeds 1 year
- Travel as a form of education
- Expenses of attending a seminar, convention, or similar meeting unless it is related to your employment
- Expenses of adopting a child, including a child with special needs
- Fines and penalties
- Expenses of producing tax-exempt income

### Line 19

#### Unreimbursed Employee Expenses

Enter the total job expenses you paid for which you were not reimbursed. But you MUST fill in and attach Form 2106, Employee Business Expenses, if either of the following applies:

1. You claim any travel, transportation, meal, or entertainment expenses for your job. OR
2. Your employer paid you for any of your job expenses reportable on line 19.

your records should contain additional information. See Pub. 526 for details.

### Line 15

#### Carryover From Prior Year

Enter any carryover of contributions that you could not deduct in an earlier year because they exceeded your adjusted gross income limit. See Pub. 526 for details on how to figure a carryover.

## Casualty and Theft Losses

### Line 17

Use line 17 to report casualty or theft losses of property that is not trade or business, income-producing, or rent or royalty property. Complete and attach Form 4684, Casualty and Theft, to figure the amount of your loss to enter on line 17.

#### Losses You May Deduct

You may be able to deduct part or all of each loss caused by theft, vandalism, fire, storm, or similar causes, and car, boat, and other accidents. You may also be able to deduct money you had in a financial institution but lost because of the insolvency or bankruptcy of the institution.

You may deduct nonbusiness casualty or theft losses only to the extent that—

1. The amount of each separate casualty or theft loss is more than \$100, and
2. The total amount of all losses during the year is more than 10% of the amount shown on Form 1040, line 32.

Special rules apply if you had both gains and losses from nonbusiness casualties or thefts. See Form 4684 for details.

**Additional Information.** For more details, get Pub. 547, Nonbusiness Disasters, Casualties, and Thefts. It also has information about federal disaster area losses.

#### Losses You May Not Deduct

- Money or property misplaced or lost
- Breakage of china, glassware, furniture, and similar items under normal conditions
- Progressive damage to property (buildings, clothes, furs, etc.) caused by termites, moths, other insects, or disease
- Use line 20 of Schedule A to deduct the costs of proving that you had a property loss. Examples of these costs are appraisal fees and photographs used to establish the amount of your loss.

## Moving Expenses

### Line 18

Employees and self-employed persons (including partners) can deduct certain moving expenses.

You can take this deduction if you moved in connection with your job or business and your new workplace is at least 35 miles farther from your old home than your old home was from your old workplace if you had no

- Gifts to individuals, foreign organizations, and groups that are run for personal profit
- Gifts to groups whose purpose is to lobby for changes in the laws
- Gifts to civic leagues, social and sports clubs, labor unions, and chambers of commerce
- Value of any benefit, such as food, entertainment, or merchandise, that you received in connection with a contribution to a charitable organization

**Example.** You paid \$100 to a charitable organization to attend a fund-raising dinner. To figure the amount of your deductible charitable contribution, subtract the value of the dinner from the total amount you paid. If the value of the dinner was \$40, your deductible contribution is \$60.

### Line 13

#### Contributions by Cash or Check

Enter the total contributions you made in cash or by check (including out-of-pocket expenses).

### Line 14

#### Other Than by Cash or Check

Enter your contributions of property if you gave used items, such as clothing or furniture, deduct their fair market value at the time you gave them. Fair market value is what a willing buyer would pay a willing seller when neither has to buy or sell and both are aware of the conditions of the sale.

If the amount of your deduction is more than \$500, you must complete and attach Form 8283, Noncash Charitable Contributions. For this purpose, the "amount of your deduction" means your deduction BEFORE applying any income limits that could result in a carryover of contributions. If your total deduction is over \$5,000, you may also have to get appraisals of the values of the donated property. See Form 8283 and its instructions for details.

**Recordkeeping.** If you gave property, you should keep a receipt or written statement from the organization you gave the property to, or a reliable written record, that shows the organization's name and address, the date and location of the gift, and a description of the property. For each gift of property, you should also keep reliable written records that include:

- How you figured the property's value at the time you gave it. If the value was determined by an appraisal, you should also keep a signed copy of the appraisal
- The cost or other basis of the property, if you must reduce it by any ordinary income or capital gain that would have resulted if the property had been sold at its fair market value

• How you figured your deduction if you chose to reduce your deduction for gifts of capital gain property

• Any conditions attached to the gift. **Note:** If your total deduction for gifts of property is over \$500, or if you gave less than your entire interest in the property, or if you made a "qualified conservation contribution" under Internal Revenue Code section 170(h),

## Instructions for Schedule B, Interest and Dividend Income

Use Schedule B if any of the following applies:

- You had over \$400 in taxable interest.
- Any of the **Special Rules** listed below apply to you.
- You are claiming the exclusion of interest from series EE U.S. savings bonds issued after 1989.
- You had over \$400 in dividends.
- You received dividends as a nominee, or
- You had a foreign account or were a grantor of, or transferor to, a foreign trust

Part III of the schedule has questions about foreign accounts and trusts

Subtract this amount from the subtotal and enter the result on line 2.

**Note:** If you received interest as a nominee, you must also file a Form 1099-DIV with the actual owner. If you are the actual owner, you must also file a Form 1099-DIV with the IRS. Form 1099-DIV must also be sent with Form 1099-INT. For more details, see the **Instructions for Forms 1099, 1088, 5498, and W-2G.**

**Accrued Interest.** When you buy bonds between interest payment dates and pay accrued interest to the seller, this interest is taxable to the seller. If you received a Form 1099 for interest as a purchaser of a bond with accrued interest, follow the rules earlier under **Nominees** to see how to report the accrued interest on Schedule B. But identify the interest as "Accrued Interest."

**Tax-Exempt Interest.** You should not have received a Form 1099-INT for tax-exempt interest. But if you did, report it on line 1. Do not include it in the total on line 2. Instead, under your last entry on line 1, put a subtotal of all interest listed on line 1. Below this subtotal, write "Tax-Exempt Interest" and show the amount. Subtract this amount from the subtotal and enter the result on line 2. Be sure to also include this tax-exempt interest on Form 1040, line 8b.

**Original Issue Discount (OID).** If you are reporting OID in an amount less than the amount shown on Form 1099-OID, follow the rules earlier under **Nominees** to see how to report the OID on Schedule B. But identify the amount to be subtracted as "OID Adjustment."

**Amortizable Bond Premium.** If you are reducing your interest income on a bond by the amount of amortizable bond premium, report the total interest on the bond on line 1. Under your last entry on line 1, put a subtotal of all interest listed on line 1. Below this subtotal, write "ABP Adjustment" and show the amount. Subtract this amount from the subtotal and enter the result on line 2.

### Line 3

**Excludable Interest on Series EE U.S. Savings Bonds Issued After 1989**

If you cashed series EE U.S. savings bonds in 1993 that were issued after 1989 and you meet all four of the following conditions, you may be able to exclude part or all of the interest on those bonds:

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nominee (that is, in your name, but the dividends actually belong to someone else), report the total on line 5. Do this even if you later distributed some or all of this income to others. Under your last entry on line 5, put a subtotal of all dividends listed on line 5. Below this subtotal, write "Nominee Distribution" and show the total dividends you received as a nominee. Subtract this amount from the subtotal and enter the result on line 6.

**Note:** If you received dividends as a nominee, you must give the actual owner a Form 1099-DIV unless the owner is your spouse. You must also file a Form 1099-DIV with the IRS. Form 1099-DIV must also be sent with Form 1099-INT. For more details, see the **Instructions for Forms 1099, 1088, 5498, and W-2G.**

### Line 7

#### Capital Gain Distributions

Report capital gain distributions on line 7. If you are filing Schedule D, also enter this amount on Schedule D, line 14. If you are not filing Schedule D, also enter this amount on Form 1040, line 14.

### Line 8

#### Nontaxable Distributions

Report nontaxable distributions on line 8. These distributions reduce your basis. For details, see the instructions for Form 1040, line 9, on page 17.

## Part III. Foreign Accounts and Trusts

### Lines 11a and 11b

#### Foreign Accounts

**Line 11a.** Check the Yes box on line 11a if either 1 or 2 below applies to you:

1. You own more than 50% of the stock in any corporation that owns one or more foreign bank accounts.
2. At any time during the year you had an interest in or signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account).

**Exceptions.** Check No if any of the following applies to you:

- The combined value of the accounts was \$10,000 or less during the whole year.
- The accounts were with a U.S. military banking facility operated by a U.S. financial institution.
- You were an officer or employee of a commercial bank that is supervised by the Comptroller of the Currency, the Board of Governors of the Federal Reserve System, or the Federal Deposit Insurance Corporation, and the account was in your employer's name, and you did not have a personal financial interest in the account.
- You were an officer or employee of a domestic corporation with securities listed on national securities exchanges or with assets of more than \$1 million and 500 or more

shareholders of record, the account was in your employer's name, you did not have a personal financial interest in the account, and the corporation's chief financial officer has given you written notice that the corporation has filed a current report that includes the account.

**Note:** Item 2 does not apply to foreign securities held in a U.S. securities account.

Get Form TD F 90-22.1 to see if you are considered to have an interest in or signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account). You can get the form by writing to the IRS Distribution Center for your state (see page 33).

If you checked the Yes box on line 11a, file Form TD F 90-22.1 by June 30, 1994, with the Department of the Treasury at the address shown on that form. Do not attach Form TD F 90-22.1 to Form 1040.

**Line 11b.** If you checked the Yes box on line 11a, enter the name of the foreign country or countries in the space provided on line 11b. Attach a separate sheet if you need more space.

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# Instructions for Schedule C, Profit or Loss From Business

Use Schedule C to report income or loss subject to self-employment tax from a business you operated or a profession you practiced as a sole proprietor. Also, use Schedule C to report wages and expenses you had as a statutory employee. An activity qualifies as a business if your primary purpose for engaging in the activity is for income or profit, and you are involved in the activity with continuity and regularity. For example, a sporadic activity or a hobby does not qualify as a business. To report income from a nonbusiness activity, see the Instructions for Form 1040, line 22.

Small businesses and statutory employees with gross receipts of \$25,000 or less and expenses of \$2,000 or less may be able to file Schedule C-EZ. See the Instructions for Form 1040, line 22.

This activity may be subject to state and local taxes and other requirements such as business licenses and fees. Check with your state and local governments for more information.

## Heavy Vehicle Use Tax

If you use certain highway trucks, trailers, tractor-trailers, or buses in your trade or business, you may have to pay a Federal highway motor vehicle use tax. Get Form 2290, Heavy Vehicle Use Tax Return, to see if you owe this tax.

## Information Returns

You may have to file information returns for wages paid to employees, certain payments of interest and other nonemployee compensation, and other nonemployee compensation. You may also have to file an information return if you sold \$5,000 or more of consumer products to a person on a buy-sell, deposit, commission, or other similar basis for resale. For more information, get the Instructions for Forms 1099, 1098, 5498, and W-2G.

If you received cash of more than \$10,000 from one or more related transactions, the related parties must file Form 8300, Report of Cash Payments Over \$10,000. For details, get Pub. 1544, Reporting Cash Payments of Over \$10,000.

## Tax Shelter

If you claim or report any deduction, loss, credit, other tax benefit, or income on Schedule C or C-EZ from an interest purchased or otherwise acquired in a tax shelter that is required to be registered, you must file Form 8271 with your return.

## Additional Information

Get Pub. 334, Tax Guide for Small Business, for more details on business income and expenses.

## Specific Instructions

### Filers of Form 1041

Do not complete the block labeled "Social security number." Instead, enter your employer identification number (EIN) on line D.

### Line A

Describe the business or professional activity that provided your principal source of income reported on line 1. If you owned more than one business, you must complete a

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amounts actually paid during the year for deductible expenses.

If you use the accrual method, report income when you earn it and deduct expenses when you incur them even if you do not pay them during the year.

Accrual-basis taxpayers are put on a cash basis for deducting business expenses owed to a related cash-basis taxpayer. Other rules determine the timing of deductions based on economic performance. Get Pub. 538, Accounting Periods and Methods.

To change your accounting method (including treatment of inventories), you must usually first get permission from the IRS. In general, file Form 3115 within the first 180 days of the tax year in which you want to make the change.

## Line G

Your inventories can be valued at

- Cost.
- Cost or market value, whichever is lower, or
- Any other method approved by the IRS.

## Line I

Participation, for purposes of the seven general participation tests listed below, generally includes any work you did in connection with an activity if you owned an interest in the activity at the time you did the work. The capacity in which you did the work does not matter. However, work is not treated as participation if it is work that an owner would not customarily do in the same type of activity and one of your main reasons for doing the work was to avoid the disallowance of losses or credits from the activity under the passive activity rules.

Work you did as an investor in an activity is not treated as participation unless you were directly involved in the day-to-day management or operations of the activity. Work done as an investor includes

1. Studying and reviewing financial statements or reports on operations of the activity.
2. Preparing or compiling summaries or analyses of the finances or operations of the activity for your own use.
3. Monitoring the finances or operations of the activity in a nonmanagerial capacity.

**Participation by your spouse.** During the tax year in an activity you own can be counted as your participation in the activity. This applies even if your spouse did not own an interest in the activity and whether or not you and your spouse file a joint return for the tax year.

**Material Participation.** For purposes of the passive activity rules, you materially participated in the operation of this trade or business activity during 1993 if you meet any of the following seven tests.

1. You participated in the activity for more than 500 hours during the tax year.
2. Your participation in the activity for the tax year was substantially all of the participation in the activity of all individuals (including individuals who did not own any interest in the activity) for the tax year.
3. You participated in the activity for more than 100 hours during the tax year, and you

## Line J

If you started or acquired this business in 1993, check the box on line J.

Also, check the box if you are reopening or restarting this business after temporarily closing it and you did not file a 1992 Schedule C or C-EZ for this business.

## Part I. Income

### Line 1

Enter gross receipts or sales from your business. Be sure to include on this line amounts you received in your trade or business as shown on Form(s) 1099-MISC.

**Statutory Employees.** If you received a Form W-2 and the "Statutory employee" box in box 15 of that form was checked, report your income and expenses related to that income on Schedule C or C-EZ. Enter your statutory employee income from box 1 of Form W-2 on line 1 of Schedule C or C-EZ, and check the box on that line. Social Security and Medicare tax should have been withheld from your earnings; therefore, you do not owe self-employment tax on these earnings.

Statutory employees include full-time life insurance agents, certain agent or commission drivers and traveling salespersons, and certain homeworkers.

If you had both self-employment income and statutory employee income, do not combine these amounts on a single Schedule C or C-EZ. In this case, you must file two Schedules C. You cannot use Schedule C-EZ.

**Installment Sales.** Generally, the installment method may not be used to report income from the sale of (a) personal property regularly sold under the installment method, or (b) real property held for resale to customers. But the installment method may be used to report income from sales of certain residential lots and timeshares if you elect to pay interest on the tax due on that income after the year of sale. See Internal Revenue Code section 453(l)(2)(B) for details. If you make this election, include the interest on Form 1040, line 53. Also write "453(l)(3)" and the amount of the interest on the dotted line to the left of line 53.

If you use the installment method, attach a schedule to your return. Show separately for 1993 and the 3 preceding years gross sales, cost of goods sold, gross profit, percentage of goods sold, gross profit, percentage of gross profit to gross sales, amounts collected, and gross profit on amounts collected.

### Line 2

Enter on line 2 such items as returned sales, rebates, and allowances from the sales price.

### Line 6

Report on line 6 amounts from finance revenue income, scrap sales, bad debts you recovered, interest (such as on notes and accounts receivable), state gasoline or fuel tax refunds you got in 1993, credit for Fed-

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- Taxes assessed to pay for improvements, such as paving and sewers
- Taxes on your home or personal use property

- State and local sales taxes on property purchased for use in your business instead, treat these taxes as part of the cost of the property
- State and local sales taxes imposed on the buyer that you were required to collect and pay over to the state or local government. These taxes are not included in gross receipts or sales net, are they a deductible expense. However, if the state or local government allowed you to retain any part of the sales tax you collected, you must include that amount as income on line 6
- Other taxes not related to your business

## Line 24a

Enter your expenses for lodging and transportation connected with overnight travel for business while away from your home. Generally, your tax home is your main place of business regardless of where you maintain your family home. You cannot deduct expenses paid or incurred in connection with employment away from home if that period of employment exceeds 1 year.

Do not include expenses for meals and entertainment on this line. Instead, see the instructions for lines 24b and 24c below.

You cannot deduct expenses for attending a foreign convention unless it is directly related to your trade or business and it is as reasonable for the meeting to be held outside the North American area as within it. These rules apply to both employers and employees. Other rules apply to luxury water travel.

For more details, get Pub. 463, Travel, Entertainment, and Gift Expenses.

## Lines 24b and 24c

On line 24b, enter your total business meal and entertainment expenses, including meals while traveling away from home for business. Instead of the actual cost of your meals while traveling away from home, you may use the standard meal allowance. For more details, see Pub. 463.

Business meal expenses are deductible only if they are (a) directly related to or associated with your active conduct of your trade or business, (b) not lavish or extravagant, and (c) incurred while you or your employee is present at the meal.

You cannot deduct any expense paid or incurred for a facility (such as a yacht or hunting lodge) used for any activity usually considered entertainment, amusement, or recreation.

There are exceptions to these rules as well as other rules that apply to sky-box rentals and tickets to entertainment events. See Pub. 463.

Generally, you may deduct only 80% of your business meal and entertainment expenses, including meals incurred while traveling away from home on business. However, you may fully deduct meals and entertainment furnished or reimbursed to an employee if you properly treat the expense as wages subject to withholding. You may also fully deduct meals and entertainment

under the Internal Revenue Code, or whether or not you claim a deduction for the current tax year.

**Form 5600.** Complete this form for each plan with 100 or more participants.

**Form 5500-CR or 5500-EZ.** Complete the applicable form for each plan with fewer than 100 participants.

There is a penalty for failure to timely file these forms.

For more information, get Pub. 560, Retirement Plans for the Self-Employed.

## Lines 20a and 20b

If you rented or leased vehicles, machinery, or equipment, enter on line 20a the business portion of your rental cost. But if you leased a vehicle for a term of 30 days or more, you may have to reduce your deduction by an amount called the inclusion amount.

You may have to do this if—

And the vehicle's fair market value on the first day of the lease exceeded:	
During 1993	\$14,300
During 1992	13,700
During 1991	13,400
After 1986 but before 1991	12,800

If the lease term began after June 18, 1984, but before January 1, 1987, see Pub. 917 to find out if you have an inclusion amount.

See Pub. 917 to figure your inclusion amount.

Enter on line 20b amounts paid to rent or lease other property, such as office space in a building.

## Line 21

Deduct the cost of repairs and maintenance including labor, supplies, and other items that do not add to the value or increase the life of the property. Do not deduct the value of your own labor. Do not deduct amounts spent to restore or replace property, they must be capitalized.

## Line 23

You can deduct the following taxes

- State and local sales taxes imposed on you as the seller of goods or services. If you collected this tax from the buyer, you must also include the amount collected in gross receipts or sales on line 1
- Real estate and personal property taxes on business assets
- Social security and Medicare taxes paid to match required withholding from your employees' wages. Also, Federal unemployment tax paid. To deduct one-half of your self-employment tax, see the instructions for Form 1040, line 23, on page 21
- Federal highway use tax

Do not deduct

- Federal income taxes
- Estate and gift taxes

type. For example, home mortgage interest and investment interest are treated differently. Interest allocation rules require you to allocate (classify) your interest expense so it is deducted for capitalized interest on the correct line of your return and gets the right tax treatment. These rules could affect how much interest you are allowed to deduct on Schedule C or C-EZ.

Generally, you allocate interest expense by tracing how the proceeds of the loan were used. See Pub. 535 for details.

If you paid interest in 1993 that applies to future years, deduct only the part that applies to 1993.

If you paid interest on a debt secured by your main home and any of the proceeds from that debt were used in connection with your trade or business, see Pub. 535 to figure the amount that is deductible on Schedule C or C-EZ.

If you have a mortgage on real property used in your business (other than your main home), enter on line 16a the interest you paid for 1993 to banks or other financial institutions for which you received a Form 1098, Mortgage Interest Statement. If you didn't receive a Form 1098, enter the interest on line 16b.

If you paid \$600 or more of mortgage interest, the recipient should send you a Form 1098 or similar statement showing the total interest received from you during 1993. This statement must be sent to you by January 31, 1994. If you paid more mortgage interest to financial institutions than is shown on Form 1098 or similar statement, see Pub. 535 to find out if you can deduct the additional interest. If you can, enter the amount on line 16a. Attach a statement to your return explaining the difference. Write "See attached" in the left margin next to line 16a.

If you and at least one other person (other than your spouse if you file a joint return) were liable for and paid interest on the mortgage and the other person received the Form 1098, report your share of the interest on line 16b. Attach a statement to your return showing the name and address of the person who received the Form 1098 in the left margin next to line 16b. Write "See attached."

Do not deduct interest you paid or accrued on debts allocable to investment property. This interest is generally deducted on Schedule A. For details, get Pub. 550, Investment Income and Expenses.

## Line 17

Include on this line fees for tax advice related to your business and for preparation of the tax forms related to your business.

## Line 19

Enter your deduction for contributions to a pension, profit-sharing, or annuity plan, or plans for the benefit of your employees. The plan includes you as a self-employed person, enter contributions made as an employer on your behalf on Form 1040, line 27, on Schedule C.

Generally, you must file one of the following forms if you maintain a pension, profit-sharing, or other funded deferred compensation plan. The filing requirement is not affected by whether or not the plan qualified

Begin Depreciating Your Property. For a more comprehensive guide on depreciation, get Pub. 534, Depreciation.

**Listed property** generally includes, but is not limited to:

- Passenger automobiles weighing 6,000 pounds or less
- Any other property used for transportation if the nature of the property lends itself to personal use, such as motorcycles, pickup trucks, etc.
- Any property used for entertainment or recreational purposes (such as photographic, phonographic, communication, and video recording equipment)
- Cellular telephones or other similar telecommunication equipment placed in service after 1989
- Computers or peripheral equipment

**Exception.** Listed property does not include photographic, phonographic, communication, or video equipment used exclusively in your trade or business or at your regular business establishment. It also does not include any computer or peripheral equipment used exclusively at a regular business establishment and owned or leased by the person operating the establishment. For purposes of these exceptions, a portion of your home is treated as a regular business establishment only if that portion meets the requirements under Internal Revenue Code section 280A(c)(1) for deducting expenses attributable to the business use of a home.

If the business use percentage of any listed property decreased to 50% or less in 1993, you may have to recapture excess depreciation, including any section 179 expense deduction. Get Form 4797, and its instructions for details.

## Line 14

Deduct contributions to employee benefit programs that are not an incidental part of a pension or profit-sharing plan included on line 19. Examples are accident and health plans, group-term life insurance, and dependent care assistance programs.

Do not include on line 14 any contributions you made on your behalf as a self-employed person to an accident and health plan or for group-term life insurance. You may be able to deduct on Form 1040, line 26, part of the amount you paid for health insurance on behalf of yourself, your spouse, and dependent, even if you do not itemize your deductions. See the Form 1040 instructions on page 22 for more details.

## Line 15

Deduct premiums paid for business insurance on line 15. Deduct on line 14 amounts paid for employee accident and health insurance.

Do not deduct amounts credited to a reserve for self-insurance or premiums paid for a policy that pays for your lost earnings due to sickness or disability. For more details, see Pub. 535.

## Lines 16a and 16b

**Interest Allocation Rules.** The tax treatment of interest expense differs depending on its

plates etc. Show depreciation on line 13 and rent or lease payments on line 20a. If you want to take the standard mileage rate, multiply the number of business miles by 28 cents a mile. Add to this amount your parking fees and tolls, and enter the total on line 10.

If you claim car and truck expenses, you must provide certain information on the use of your vehicle by completing

- Part IV of Schedule C, or Part II of Schedule C-EZ, if (a) you are claiming the standard mileage rate, you lease your vehicle, or your vehicle is fully depreciated, and (b) you are not required to file Form 4562. If you used more than one vehicle during the year, attach your own schedule with the information requested in Part IV of Schedule C, or Part II of Schedule C-EZ, for each additional vehicle.

• Part V of Form 4562. Depreciation and amortization, if you are claiming depreciation on your vehicle or you are required to file Form 4562 for any other reason (see the instructions for line 13 below).

For more details, get Pub. 917, Business Use of a Car.

## Line 12

Enter your deduction for depletion on this line. If you have timber depletion, attach Form T. See Pub. 535 for details.

## Line 13

**Depreciation and Section 179 Expense Deduction.** Depreciation is the annual deduction allowed to recover the cost or other basis of business, or investment, property with a useful life of more than 1 year. You can also depreciate improvements made to leased business property. However, stock in trade, inventories, and land are not depreciable.

Depreciation starts when you first use the property in your business or for the production of income. It ends when you take the property out of service, deduct all your depreciable cost or other basis, or no longer use the property in your business or for the production of income.

For property placed in service after 1980, see the instructions for Form 4562 to figure the amount of depreciation to enter on line 13. For property placed in service before 1981, figure depreciation from your own books and records and enter the total on line 13.

You may also choose under Internal Revenue Code section 179 to expense part of the cost of certain property you bought in 1993 for use in your business. See the instructions for Form 4562 for more information.

You must complete and attach Form 4562 only if

- You are claiming depreciation on property placed in service during 1993, or
- You are claiming depreciation on listed property (defined below), regardless of the date it was placed in service, or
- You are claiming a section 179 expense deduction.

If you acquired depreciable property for the first time in 1993, get Pub. 944, How To

eral tax paid on gasoline or other fuels claimed on your 1993, 1994, and other years. If miscellaneous business income includes amounts you received in your trade or business as shown on Form(s) 1099-PATR. If the business use percentage of any listed property declined in the instructions for line 13, decreased to 50% or less in 1993, report on this line any recapture of excess depreciation including any section 179 expense deduction. Use Form 4797, Sales of Business Property, to figure the recapture. Also, if the business use percentage drops to 50% or less on leased listed property (other than a vehicle) include on this line any inclusion amount. Get Pub. 534, Depreciation, to figure the amount.

## Part II. Expenses

**Capitalizing Costs of Property.** If you produced real or tangible personal property or acquired property for resale, certain expenses attributable to the property must be included in inventory costs or capitalized in addition to direct costs. Producers of inventory property must also include part of certain indirect costs in their inventory. Purchasers of personal property acquired for resale must include part of certain indirect costs in inventory only if the average annual gross receipts for the 3 prior tax years exceed \$10 million. Also, you must capitalize part of the indirect costs that benefit real or tangible personal property created for use in a trade or business, or noninventory property produced for sale to customers. Reduce the amounts on lines 8-26 and Part V by amounts capitalized. For more details, see Pub. 538.

**Exception for Creative Property.** If you are an artist, author, or photographer, you may be exempt from the capitalization rules. However, your personal efforts must have created (or personally expected to create) the property. This exception does not apply to any expense related to printing, photographic plates, motion picture films, video tapes, or similar items. These expenses are subject to the capitalization rules. For more details, see Pub. 538.

## Line 9

**Caution:** Cash method taxpayers cannot take a bad debt deduction unless the amount was previously included in income. Include debits and partial debits from sales or services that were included in income and are definitely known to be worthless. If you later collect a debt that you deducted as a bad debt, include it as income in the year collected.

For more details, get Pub. 535, Business Expenses.

## Line 10

You can deduct the actual cost of running your car or truck, or take the standard mileage rate. You must use actual costs if you did not own the vehicle or if you used more than one vehicle simultaneously in your business (such as in fleet operations).

If you deduct actual costs, include on line 10 the business portion of expenses for gas, oil, oil, repairs, insurance, tires, license





# Instructions for Schedule D, Capital Gains and Losses

## General Instructions

### Changes To Note

Schedule D has been simplified for 1993. We hope you will find it easier to use. We no longer ask for information on the election not to use the installment method and have also streamlined the requirements to report on Schedule D. For example, you no longer need to report the maximum capital gains rate and carryovers of short-term and long-term capital losses. Instead, we have added worksheets on page D-4 that you can use to make these computations. As a result of these changes, we were able to use page 2 of Schedule D as a continuation sheet for transactions reported on lines 1 and 9. The continuation sheet used in previous years, Schedule D-1 (Form 1040), is now obsolete.

If you sold publicly traded securities at a gain after August 9, 1993, you may be able to postpone all or part of the gain if you bought stock or a partnership interest in a specialized small business investment company during the 60-day period that began on the day you sold the securities. For more details, see page D-2.

### Purpose of Schedule

- The sale or exchange of a capital asset
- Gains from involuntary conversions (other than from casualty or theft) of capital assets not held for business or profit
- Capital gain distributions not reported on Form 1040, line 14
- Nonbusiness bad debts

### Other Forms You May Have To File

Use Form 4797, Sales of Business Property, to report the following:

- The sale or exchange of property used in a trade or business, depreciable and amortizable property, oil, gas, geothermal, or other mineral property, and section 125 property
- The involuntary conversion (other than from casualty or theft) of property used in a trade or business and capital assets held for business or profit
- The disposition of noncapital assets other than inventory or property held primarily for sale to customers in the ordinary course of your trade or business

Additional Information. Get Pub. 544, Sales and Other Dispositions of Assets, and Pub. 550, Investment Income and Expenses, for more details.

under Nonbusiness Bad Debts for what qualifies as a nonbusiness bad debt and how to enter it on Schedule D.

### Limit on Capital Losses

For 1993, you may deduct capital losses up to the amount of your capital gains, plus \$3,000 (\$1,500 if married filing separately). Capital losses that exceed this amount are carried forward to later years.

### Losses That Are Not Deductible

Do not deduct a loss from the direct or indirect sale or exchange of property between any of the following:

- Members of a family
- A corporation and an individual owning more than 50% of the corporation's stock (unless the loss is from a distribution in complete liquidation of a corporation)
- A grantor and a fiduciary of a trust.
- A fiduciary and a beneficiary of the same trust
- A fiduciary and a beneficiary of another trust created by the same grantor
- An individual and a tax-exempt organization controlled by the individual or the individual's family

See Pub. 544 for more details on sales and exchanges between related parties.

If you dispose of (a) an asset used in an activity to which the at-risk rules apply, or (b) any part of your interest in an activity to which the at-risk rules apply, and you have amounts in the activity for which you are not at risk, get the instructions for Form 6198, At-Risk Limitations. If the loss is allowable under the at-risk rules, it may then be subject to the passive activity rules. Get Form 8582, Passive Activity Loss Limitations, and its instructions to see how to report capital gains and losses from a passive activity.

### Items for Special Treatment and Special Cases

The following items may require special treatment:

- Transactions by a securities dealer
- Wash sales of stock or securities (including contracts or options to acquire or sell stock or securities). See Pub. 550 for details.
- Bonds and other debt instruments. See Pub. 530 for details.
- Certain real estate subdivided for sale which may be considered a capital asset.
- Gain on the sale of depreciable property to a more than 50% owned entity, or to a trust of which you are a beneficiary.

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## Gain or Loss From Options

Report on Schedule D gain or loss from the closing or expiration of an option that is not a section 1256 contract, but that is a capital asset in your hands.

If a purchased option expired, enter "EXPIRED" in column (d). If the option was exercised, enter the gain or loss in column (e).

Fill in the other columns as appropriate. See Pub. 550 for more details.

## Exchange of Like-Kind Property

A "like-kind exchange" occurs when you exchange business or investment property for property of a like kind. Complete and attach Form 8824 to your return for each exchange.

For exchanges of capital assets, include the gain or loss from Form 8824, if any, on line 4 or line 12 in column (f) or (g).

See Pub. 550 for more details.

## Sale or Exchange of Capital Assets Held for Personal Use

Gain from the sale or exchange of this property is a capital gain. Report it on Schedule D, Part 1 or Part II. Loss from the sale or exchange of this property is not deductible.

But if you had a loss from the sale or exchange of real estate held for personal use (other than your main home), you must report the transaction on Schedule D even though the loss is not deductible.

For example, you have a loss on the sale of a vacation home that is not your main home. Report it on line 1 or 9, depending on how long you owned the home. Complete columns (a) through (e). Because the loss is not deductible, write "Personal Loss" across columns (f) and (g).

## Rollover of Gain From the Sale of Publicly Traded Securities Into Specialized Small Business Investment Companies

If you sold publicly traded securities after August 9, 1993, you may be able to postpone all or part of the gain on that sale if you bought common stock or a partnership interest in a specialized small business investment company (SSBIC) during the 60-day period that began on the day of the sale. An SSBIC is any partnership or corporation licensed by the Small Business Administration under section 301(d) of the Small Business Investment Act of 1958. You must recognize gain on the sale to the extent the proceeds from the sale exceed the cost of your SSBIC stock or partnership interest purchased during the 60-day period that began on the date of the sale (and not previously taken into account). The gain you postpone is limited to \$50,000 a year and \$500,000 during your lifetime. (Reduce these dollar amounts by one-half if you are married filing separately.) The basis of your SSBIC stock or partnership interest is reduced by any postponed gain.

See Form 6781, Gains and Losses From Section 1256 Contracts and Straddles, to report these transactions. Include the amounts from Form 6781 on lines 4 and 12.

## Section 1256 Contracts and Straddles

Use Form 6781, Gains and Losses From Section 1256 Contracts and Straddles, to report these transactions. Include the amounts from Form 6781 on lines 4 and 12.

See Form 6781, Gains and Losses From Section 1256 Contracts and Straddles, to report these transactions. Include the amounts from Form 6781 on lines 4 and 12.

See Form 6781, Gains and Losses From Section 1256 Contracts and Straddles, to report these transactions. Include the amounts from Form 6781 on lines 4 and 12.

See Form 6781, Gains and Losses From Section 1256 Contracts and Straddles, to report these transactions. Include the amounts from Form 6781 on lines 4 and 12.

See Form 6781, Gains and Losses From Section 1256 Contracts and Straddles, to report these transactions. Include the amounts from Form 6781 on lines 4 and 12.

See Form 6781, Gains and Losses From Section 1256 Contracts and Straddles, to report these transactions. Include the amounts from Form 6781 on lines 4 and 12.

See Form 6781, Gains and Losses From Section 1256 Contracts and Straddles, to report these transactions. Include the amounts from Form 6781 on lines 4 and 12.

See Form 6781, Gains and Losses From Section 1256 Contracts and Straddles, to report these transactions. Include the amounts from Form 6781 on lines 4 and 12.

See Form 6781, Gains and Losses From Section 1256 Contracts and Straddles, to report these transactions. Include the amounts from Form 6781 on lines 4 and 12.

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If you choose to postpone gain, report the entire gain realized on the sale on line 1 or 9. Directly below the line on which you reported the gain, enter in column (a) "SSBIC Rollover," and in column (f) the amount of the postponed gain. Also attach a schedule showing (a) how you figured the postponed gain, (b) the name of the SSBIC in which you purchased common stock or a partnership interest, (c) the date of that purchase, and (d) your new basis in that SSBIC stock or partnership interest.

## Disposition of Partnership Interest

A sale or other disposition of an interest in a partnership may result in ordinary income. See Pub. 541, Tax Information on Partnerships.

## Long-Term Capital Gains From Regulated Investment Companies

Include on line 12 the amount on Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains, that represents your share of the undistributed capital gains of a regulated investment company. Enter on Form 1040, line 59, the tax paid by the company shown on Form 2439. Add to the basis of your stock the excess of the amount included on line 12 over the amount of the credit. See Pub. 530 for more details.

## Capital Gain Distributions

Enter on line 14 capital gain distributions paid to you during the year as a long-term capital gain, regardless of how long you held your investment. See Pub. 550 for more details.

## Sale of Your Home

Use Form 2119, Sale of Your Home, to report the sale of your main home whether or not you bought another one. You must file Form 2119 for the year in which you sell your main home, even if you have a loss or you postpone or defer all or part of your gain.

Use Form 2119, Sale of Your Home, to report the sale of your main home whether or not you bought another one. You must file Form 2119 for the year in which you sell your main home, even if you have a loss or you postpone or defer all or part of your gain.

## Installment Sales

If you sold property (other than publicly traded stocks or securities) at a gain and you will receive a payment in a tax year after the year of sale, you must report the sale on the installment method unless you elect not to do so.

Use Form 6252, Installment Sale Income, to report the sale on the installment method. Also use Form 6252 to report any payment received in 1993 from a sale made in an earlier year that you reported on the installment method.

To elect out of the installment method, report the full amount of the gain on Schedule D on a timely filed return including extensions.

Use Form 6252, Installment Sale Income, to report the sale on the installment method. Also use Form 6252 to report any payment received in 1993 from a sale made in an earlier year that you reported on the installment method.

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To elect out of the installment method, report the full amount of the gain on Schedule D on a timely filed return including extensions.

lines 2 and 10, column (d). Enter the totals on lines 3 and 11.

### Column (e)

#### Cost or Other Basis

In general, the cost or other basis is the cost of the property, plus purchase commissions and improvements, minus depreciation and amortization, and depletion. If you inherited the property, got it as a gift, or received it in a tax-free exchange, involuntary conversion, or wash sale of stock, you may not be able to use the actual cost as the basis. If you do not use the actual cost, attach an explanation of your basis.

You should not have received a Form 1099-B (or substitute statement) for a transaction merely representing the return of your original investment in a nontransferable obligation, such as a savings bond or a certificate of deposit. But if you did, report the amount shown on Form 1099-B (or substitute statement) in both columns (d) and (e).

When selling stock, adjust your basis by subtracting all the nontaxable distributions you received before the sale. Also adjust your basis for any stock splits. See Pub. 550 for details on how to figure your basis in stock that split while you owned it.

The basis of property acquired by gift is generally the basis of the property in the hands of the donor. The basis of property acquired from a decedent is generally the fair market value at the date of death.

Increase the cost or other basis of an original issue discount (OID) debt instrument by the amount of OID that has been included in gross income for that instrument.

If a charitable contribution deduction is allowed because of a bargain sale of property to a charitable organization, the adjusted basis for purposes of determining gain from the sale is the amount which has the same ratio to the adjusted basis as the amount realized has to the fair market value.

Increase your cost or other basis by any expense of sale, such as broker's fees, commissions, state and local transfer taxes, and option premiums before making an entry in column (e), unless you reported the net sales price in column (d).

For more details, get Pub. 551, Basis of Assets.

### Lines 1 and 9

Enter all sales and exchanges of capital assets, including stocks, bonds, etc., and real estate (if not reported on Form 2119, 4684, 4797, 6252, 6781, or 8824). Include these transactions even if you did not receive a Form 1099-B or 1099-S (or substitute statement) for the transaction. You can use abbreviations to describe the property as long as the abbreviations are based on the descriptions of the property as shown on Form 1099-B or 1099-S (or substitute statement).

Use lines 20 and 22 on page 2 of Schedule D if you need more space to list transactions for lines 1 and 9. You may use as many copies of page 2 of Schedule D as you need. Enter on Schedule D, lines 2 and 10, columns (d), (f), and (g) the combined totals of all your copies of page 2 of Schedule D.

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## Form 1099-A, Acquisition or Abandonment of Secured Property

If you received a Form 1099-A from your lender, you may have gain or loss to report because of the acquisition or abandonment. See Pub. 544 for details.

## Specific Instructions

### Parts I and II

#### Column (b)

#### Date Acquired

Enter in this column the date the asset was acquired. Use the trade date for stocks and bonds traded on an exchange or over-the-counter market. For stock or other property sold short, enter the date the stock or property was delivered to the broker or lender to close the short sale.

If you disposed of property that you acquired by inheritance, report it on line 9 and write "INHERITED" in column (b) instead of the date you acquired the property.

If you sold a block of stock (or similar property) that was acquired through several different purchases, you may report the sale on one line and write "VARIOUS" in column (b). However, you still must report the short-term gain or loss on the sale in Part I and the long-term gain or loss on the sale in Part II.

#### Column (c)

#### Date Sold

Enter in this column the date the asset was sold. Use the trade date for stocks and bonds traded on an exchange or over-the-counter market. For stock or other property sold short, enter the date you sold the stock or property you borrowed to open the short sale transaction.

#### Column (d)

#### Sales Price

Enter in this column either the gross sales price or the net sales price from the sale, if you sold stocks or bonds and you received a Form 1099-B or similar statement from your broker that shows gross sales price, enter that amount in column (d). But if Form 1099-B (or your broker) indicates that gross proceeds minus commissions and option premiums were reported to the IRS, enter that net amount in column (d). If the net amount is entered in column (d), do not include the commissions and option premiums in column (e).

You should not have received a Form 1099-B (or substitute statement) for a transaction merely representing the return of your original investment in a nontransferable obligation, such as a savings bond or a certificate of deposit. But if you did, report the amount shown on Form 1099-B (or substitute statement) in both columns (d) and (e).

**Caution:** Be sure to add all sales price entries on lines 1 and 9, column (d), to amounts on

## Schedule D Tax Worksheet (keep for your records)

Use this worksheet to figure your tax only if both lines 17 and 18 of Schedule D are gains, and:

Your filing status is:	Form 1040, line 37, is over:	AND	Your filing status is:	Form 1040, line 37, is over:
Single			Married filing separately	\$44,575
Marginal filing jointly or qualified widow(er)	\$53,500		Head of household	\$76,400
1. Enter the amount from Form 1040, line 37			2. Enter the smaller of line 1 or line 18	
2. Net capital gain. Enter the amount from Form 4952, line 4a, is 28% if both lines 17 and 18 are gains, and Form 1040, line 37 is over \$89,150 (\$53,500 if single, \$76,400 if head of household). Use the Schedule D Tax Worksheet on this page to figure your tax, otherwise, use the Tax Table or Tax Rate Schedules, whichever applies			3. If you are filing Form 4952, enter the amount from Form 4952, line 4a	
4. Subtract line 3 from line 2. If zero or less, stop here; you cannot use this worksheet to figure your tax. Instead, use the Tax Table or Tax Rate Schedules, whichever applies			5. Subtract line 4 from line 1	
6. Enter \$22,100 if single, \$36,900 if married filing jointly or qualifying widow(er), \$18,450 if married filing separately or \$29,600 if head of household			7. Enter the greater of line 5 or line 6	
8. Subtract line 7 from line 1			9. Figure the tax on the amount on line 7. Use the Tax Table or Tax Rate Schedules, whichever applies	
10. Multiply line 8 by 28% (.28)			11. Add lines 9 and 10	
12. Figure the tax on the amount on line 1. Use the Tax Table or Tax Rate Schedules, whichever applies			13. Tax. Enter the smaller of line 11 or line 12 here and on Form 1040, line 38. Check the box for Schedule D Tax Worksheet	

## Capital Loss Carryover Worksheet (keep for your records)

Use this worksheet to figure your capital loss carryovers from 1993 to 1994 if Schedule D, line 19, is a loss and (a) that loss is a smaller loss than the loss on Schedule D, line 18, or (b) Form 1040, line 35, is a loss.

1. Enter the amount from Form 1040, line 35. If a loss, enclose the amount in parentheses	1. _____
2. Enter the loss from Schedule D, line 19, as a positive amount	2. _____
3. Combine lines 1 and 2. If zero or less, enter -0-	3. _____
4. Enter the smaller of line 2 or line 3	4. _____
<b>Note:</b> If line 8 of Schedule D is a loss, go to line 5. Otherwise skip lines 5 through 9	
5. Enter the loss from Schedule D, line 8, as a positive amount	5. _____
6. Enter the gain, if any, from Schedule D, line 17	6. _____
7. Enter the amount from line 4	7. _____
8. Add lines 6 and 7	8. _____
9. Short-term capital loss carryover to 1994. Subtract line 8 from line 5. If zero or less, enter -0-	9. _____
<b>Note:</b> If line 17 of Schedule D is a loss, go to line 10. Otherwise skip lines 10 through 14	
10. Enter the loss from Schedule D, line 17, as a positive amount	10. _____
11. Enter the gain, if any, from Schedule D, line 8	11. _____
12. Subtract line 5 from line 4. If zero or less, enter -0-	12. _____
13. Add lines 11 and 12	13. _____
14. Long-term capital loss carryover to 1994. Subtract line 13 from line 10. If zero or less, enter -0-	14. _____

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# Instructions for Schedule E, Supplemental Income and Loss

## Part I. Income or Loss From Rental Real Estate Royalties

Use Part I to report income and expenses from rentals of real estate (including personal property leased with real estate). Also use Part I to report royalty income and expenses. See the instructions for lines 3 and 4 to determine when rental real estate and royalty income should be reported on Schedule C or C-EZ or Form 4353, Farm Rental Income and Expenses, instead.

**Do not use** Schedule E to report income and expenses from the rental of personal property, such as equipment or vehicles. Instead, use Schedule C or C-EZ if you are in the business of renting personal property. Your rental of personal property is a business if the primary purpose for renting the property is income or profit and you are involved in the rental activity with continuity and regularity. If your rental of personal property is not a business, see the instructions for Form 1040, lines 22 and 30, to find out how to report the income and expenses.

If you own a part interest in a rental real estate property, report only your part of the income and expenses on Schedule E.

If you have more than three rental real estate or royalty properties, complete and attach as many Schedules E as you need to list them. Complete lines 1 and 2 for each property. But fill in the "Totals" column only on one Schedule E. The "figures" in the "Totals" column on that Schedule E should be the combined totals of all Schedules E. If you also need to use page 2 of Schedule E, use the same Schedule E on which you entered the combined totals in Part I.

## Filers of Form 1041

Enter your employer identification number in the block for "Your social security number."

## Line 1

For rental real estate property, only show the kind of property you rented out, for example, "brick duplex." Give the street address, city or town, and state. You do not have to give the ZIP code if you own a part interest in the property. Show your percentage of ownership.

Use Schedule E to report income or loss from rental real estate royalties. Partner in S corporations, estates, trusts, and residual interests in REMICs. You must attach your own schedules to report income or loss from any of these sources. Use the same format as on Schedule E. Enter separately on Schedule E the total income and the total loss for each part. Enclose loss figures in parentheses.

## Lines 5 through 21

Enter your rental and royalty expenses for each property in the appropriate columns. Also enter your total expenses before depreciation expense or depletion (line 19), and depreciation expense or depletion (line 20) in the "Totals" column even if you have only one property. You can deduct an amount for the depreciation of rental property and all ordinary and necessary expenses such as taxes, interest, repairs, insurance, maintenance, management fees, and agents' commissions.

Do not deduct the value of your own labor, capital investments, or capital improvements.

**Renting Out Part of Your Home.** If you rent only part of your home or other property, deduct the part of your expenses that apply to the rented part.

**Credit for Expenses to Rehabilitate Low-Income Housing.** You may be able to claim a tax credit for costs you paid or incurred to rehabilitate, qualify, low-income housing. Get Form 8586, Low-Income Housing Credit, and Form 8582-CR, Passive Activity Credit Limitations. Also get Pub. 925, Passive Activity and At-Risk Rules, to learn how the passive activity loss rules apply to low-income housing.

**Credit or Deduction for Access Expenses.** You may be able to claim a tax credit of up to \$5,000 for eligible expenditures paid or incurred in 1993 to provide access to your business for individuals with disabilities. Get Form 8826, Disabled Access Credit, for more details.

You can also deduct up to \$15,000 of costs paid or incurred in 1993 to remove architectural or transportation barriers to individuals with disabilities and the elderly. You cannot take both the credit and the deduction for the same expenditures. Get Pub. 535, Business Expenses, and Pub. 907, Information for Persons with Disabilities, for details.

**Line 6** You may deduct ordinary and necessary auto and travel expenses related to your rental activities. If you use your auto in connection with your rental activities, you must use the standard mileage rate. You must use the standard mileage rate if you do not use more than one vehicle simultaneously (as in fleet operations).

If you deduct actual auto expenses, include on line 6 the rental activity portion of the cost of gasoline, oil, repairs, insurance, tires, license plates, etc. Show auto rental or

lease payments on line 18 and depreciation on line 20.

If you want to take the standard mileage rate, multiply the number of miles you drove your auto in connection with your rental activities by 28 cents a mile. Add to this amount your parking fees and tolls. Include the total on line 6.

If you claim any auto expenses (actual or the standard mileage rate), you must provide the information requested in Part V of Form 4562, Depreciation and Amortization, and attach Form 4562 to your return.

For more details, get Pub. 527, Pub. 463, Travel, Entertainment, and Gift Expenses, and Pub. 917, Business Use of a Car.

## Line 10

Include on this line fees for tax advice related to your rental real estate or royalty properties and for preparation of the tax forms related to those properties.

## Lines 12 and 13

In general, to determine the interest expense allocable to your rental activities, you will have to keep records to show how the proceeds of each debt were used. Specific tracing rules apply for allocating debt proceeds and repayment of the debt. See Pub. 535 for details.

If you have a mortgage on your rental property, enter on line 12 the interest you paid for 1993 to banks or other financial institutions. Be sure to fill in the "Totals" column.

If you paid \$500 or more in interest on this mortgage, the recipient should send you a Form 1098, Mortgage Interest Statement, or similar statement. By January 31, 1994, showing the total interest received from you during 1993. If you paid more mortgage interest than is shown on your Form 1098 or similar statement, see Pub. 535 to find out if you can deduct the additional interest. If you can, enter the amount on line 12. Attach a statement to your return explaining the difference. Write "See attached" in the left margin next to line 12.

**Note:** If the recipient was not a financial institution or you did not receive a Form 1098 from the recipient, report your deductible mortgage interest on line 13.

If you and at least one other person (other than your spouse if you file a joint return) were liable for and paid interest on the mortgage, and the other person received Form 1098, report your share of the interest on line 13. Attach a statement to your return showing the name and address of the person who received Form 1098. In the left margin next to line 13, write "See attached."

## Line 17

The base rate (including taxes) for local telephone service for the first telephone line to any residence is a personal expense and is not deductible.

## Line 20

Depreciation is the annual deduction allowed to recover the cost or other basis of business

or investment property with a useful life of more than one year. Land is not depreciable. Depreciation starts when you first use the property in your business or for the production of income. It ends when you take the property out of service. Deduct all your depreciable cost or other basis, or no longer use the property in your business or for the production of income.

For property placed in service after 1980, see the instructions for Form 4562 to figure the amount of depreciation to enter on line 20. For property placed in service before 1981, figure depreciation from your own books and records and enter the total on line 20. Be sure to fill in the "Totals" column. You must complete and attach Form 4562 only if:

- You are claiming depreciation on property placed in service during 1993, or
- You are claiming depreciation on listed property (defined in the instructions for Form 4562), including a vehicle, regardless of the date it was placed in service, or
- You are claiming a section 179 expense deduction or amortization of costs that began in 1993.

If you acquired depreciable property for the first time in 1993, get Pub. 946, How To Begin Depreciating Your Property. For a more comprehensive guide to depreciation, get Pub. 534, Depreciation.

If you own mineral property or an oil, gas, or geothermal well, you may be able to take a deduction for depletion. See Pub. 535 for details.

## Line 22

### At-Risk Rules

Generally, if you have (a) a loss from an activity carried on as a trade or business or for the production of income, and (b) amounts in the activity for which you are not at risk, you will have to complete Form 6198, At-Risk Limitations, to figure your allowable loss.

The at-risk rules generally limit the amount of loss (including loss on the disposition of assets) you can claim to the amount you could actually lose in the activity. However, if you acquired your interest in the activity before 1987, the at-risk rules do not apply to losses from an activity of holding real property placed in service before 1987. The activity of holding mineral property does not qualify for this exception.

In most cases, you are not at risk for amounts such as:

- Nonrecourse loans used to finance the activity, to acquire property used in the activity, or to acquire your interest in the activity (other than property used in the activity). There is an exception for certain nonrecourse financing borrowed by you in connection with holding real property. See **Qualified nonrecourse financing** below.
- Cash, property, or borrowed amounts used in the activity for contributed to the activity, or used to acquire your interest in the activity that are protected against loss by a guarantee, stop-loss agreement, or other similar arrangement (excluding casual-



A U.S. person who transferred property to a foreign trust may have to include as income the income received by the trust as a result of the transferred property. If, during 1993, the trust had a U.S. beneficiary, for more information, get Form 3520-A, Annual Return of Foreign Trust With U.S. Beneficiaries.

## Part IV. Income or Loss From REMICS

If you are the holder of a residual interest in a Real Estate Mortgage Investment Conduit (REMIC), use Part IV to report your total share of the REMIC's taxable income or loss for each quarter included in your tax year. You should receive Schedule O (Form 1993) and instructions from the REMIC for each quarter. Do not attach the schedules to your return. Keep them for your records. REMIC income or loss reported on Schedule E is not income or loss from a passive activity.

**Note:** If you are the holder of a regular interest in a REMIC, do not use Schedule E to report the income you received. Instead, report it on Form 1040, line 8a.

If you are the holder of a residual interest in more than one REMIC, attach a continuation sheet using the same format as in Part IV. Enter the totals of columns (d) and (e) on line 38 of Schedule E. If you also completed Part I on more than one Schedule E, use the same Schedule E on which you entered the combined totals in Part I.

If you are treating REMIC items on your tax return differently from the way the REMIC reported them on its return, you may have to file Form 8082.

**Column (c).** Report the total of the amounts shown on Schedules O, line 2c; in Part IV, column (c). This is the smallest amount of taxable income you may report on Form 1040, line 37, for 1993. If the taxable income would show on Form 1040, line 37, is smaller than the total reported in column (c), you must enter the amount from column (c) on Form 1040, line 37. Write "Sch O" next to line 37 on Form 1040.

**Caution:** Do not include the amount shown in column (c) in the total on line 38 of Schedule E.

**Column (e).** Report the total of the amounts shown on Schedules O, line 3b; in Part IV, column (e). If you itemize your deductions on Schedule A, include this amount on line 20.

## Part V. Summary

### Line 40

Include any windfall profit tax credit or refund received in 1993 in the total on line 40 if you deducted the tax withheld on Schedule E in an earlier year and received a tax benefit for it on your tax return. On the dotted line next to this total, write "OWPT" and show the amount.

### Line 41

Enter on line 41 your total share of gross farming and fishing income as shown on

Part or all of your share of partnership income or loss from the operation of the business may be considered net earnings from self-employment that must be reported on Schedule SE (Form 1040). Enter the amount from Schedule K-1 (Form 1065), line 15a, on Schedule SE, after you reduce this amount by any allowable expenses attributable to that income.

If you have losses or deductions from a partnership that you could not deduct because of the at-risk or basis rules, and the amounts are now deductible, do not combine the prior year amounts with any current year amounts to arrive at a net figure to report on Schedule E. Instead, report the prior year amounts and the current year amounts on separate lines of Schedule E.

### S Corporations

Your share of the net income is NOT subject to self-employment tax. Distributions of prior year accumulated earnings and profits of S corporations are dividends and are reported on Form 1040, line 9. For details, get Pub. 589, Tax Information on S Corporations.

**Interest expense** relating to the acquisition of shares in an S corporation may be fully deductible on Schedule E. For details, see Pub. 535.

As a shareholder in an S corporation, your share of the corporation's aggregate losses and deductions (combined income, losses, and deductions) is limited to the adjusted basis of your corporate stock and any debt the corporation owes you. Any loss or deduction not allowed this year because of the basis limitation may be carried forward and deducted in a later year subject to the basis limitation for that year. If you are claiming a deduction for your share of an aggregate loss, attach to your return a computation of the adjusted basis of your corporate stock and of any debt the corporation owes you. See Pub. 589 for more information.

After applying the basis limitation, the deductible amount of your aggregate losses and deductions may be further reduced by the at-risk rules and the passive activity loss rules explained earlier.

If you have losses or deductions from a prior year that you could not deduct because of the basis or at-risk limitations, and the amounts are now deductible, do not combine the prior year amounts with any current year amounts to arrive at a net figure to report on Schedule E. Instead, report the prior year amounts and the current year amounts on separate lines of Schedule E.

### Estates and Trusts

If you are a beneficiary of an estate or trust, use Part III to report your part of the income (even if not received) or loss. You should receive a Schedule K-1 (Form 1041) from the fiduciary. Do not attach that schedule to your return. Keep it for your records. Your copy of Schedule K-1 and its instructions will tell you where on your return to report the items from Schedule K-1.

If you have estimated taxes credited to you from a trust, Schedule K-1, line 13a, write "ES" (estimated taxes) and the amount on the dotted line next to line 36. Do not include this amount in the total on line 36. Instead, enter the amount on Form 1040, line 55.

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corporation. Do not attach Schedules K-1 to your return. Keep them for your records. You should also receive a copy of the Partner's or Shareholder's instructions for Schedule K-1. If you did not receive these instructions with your Schedule K-1, you can get a copy at most IRS offices. Your copy of Schedule K-1 and its instructions will tell you where on your return to report your share of the items.

**Special rules apply that limit losses.** Please note the following:

- If you have a current year loss or a prior year allowed loss from a partnership or an S corporation, see **At-Risk Rules** on page E-2, and **Passive Activity Loss Rules** on page E-3.

Partners and S corporation shareholders should get a separate statement of income, expenses, deductions, and credits for each activity engaged in by the partnership and S corporation. If you are subject to the at-risk rules for any activity, use Form 6198 to figure the amount of any deductible loss. If the activity is nonpassive, enter the deductible loss, if any, from Form 6198 in Part II, column (i), of Schedule E.

- If you have a passive activity loss, you generally need to complete Form 8582 to figure the amount of the allowable loss to enter in Part II, column (g), for that activity.

But if you are a general partner or an S corporation shareholder reporting your share of a partnership or an S corporation loss from a rental real estate activity, and you meet **ALL THREE** of the conditions listed in the instructions for line 23, you do not have to complete Form 8582. Instead, enter your allowable loss in Part II, column (g).

- If you have passive activity income, complete Part II, column (h), for that activity.
- If you have nonpassive income or losses, complete Part II, columns (i) through (k), as appropriate.

If you are treating items on your tax return differently from the way the partnership or S corporation treated them on its return, you may have to file Form 8082, Notice of Inconsistent Treatment or Amended Return.

### Partnerships

See the Schedule K-1 instructions before entering on your return other partnership items from a passive activity or income or loss from any publicly traded partnership.

If you have other partnership items, such as depletion, from a nonpassive activity, show each item on a separate line in Part II. You may deduct unreimbursed ordinary and necessary expenses you paid on behalf of the partnership if you were required to pay these expenses under the partnership agreement. Enter deductible unreimbursed partnership expenses from nonpassive activities on a separate line in column (i) of Part II.

Enter on Schedule A any unreimbursed partnership expenses deductible as itemized deductions. Report allowable interest expense paid or incurred from debt-financed acquisitions in Part II, or on Schedule A, depending on the type of expenditure to which the interest is allocated. See Pub. 535 for details.

If you claimed a credit for Federal tax on gasoline or other fuels on your 1992 Form 1040 (based on information received from the partnership), enter as income in column (h) or column (k), whichever applies, the amount of the credit claimed in 1992.

the activity for the tax year. See the Instructions for Form 8582 for the material participation tests and the definition of "rental activity." See Pub. 925 for substantial rules that apply to rentals of (b) substantially nondepreciable property, (b) property incidental to development activities, and (c) property to activities in which you materially participate. The rental of your home that you also used for personal purposes is not a passive activity. See the instructions for line 2.

A working interest in an oil or gas well that you hold directly or through an entity that does not limit your liability is not a passive activity even if you do not materially participate.

Royalty income not derived in the ordinary course of a trade or business reported on Schedule E is generally not considered income from a passive activity.

For more details on passive activities, see the instructions for Form 8582 and Pub. 925.

## Parts II and III.

## Income or Loss From Partnerships, S Corporations, Estates, or Trusts

If you are a member of more than one partnership, a shareholder in more than one S corporation, or a beneficiary of more than one estate or trust, do not report information from more than one entity on the same line.

If you need more space in Parts II and III to list your income or losses, attach a continuation sheet using the same format as shown in Parts II and III. However, be sure to complete the "Totals" columns for lines 28a and 28b, or lines 33a and 33b, as appropriate. If you also completed Part I on more than one Schedule E, use the same Schedule E on which you entered the combined totals in Part I.

**Tax Shelter Registration Number.** If you are claiming or you are reporting any deduction, loss, credit, or other tax benefit, or reporting income from an interest purchased or otherwise acquired in a tax shelter, you must complete and attach Form 8271, Investor Reporting of Tax Shelter Registration Number. This reports the name, tax shelter registration number, and identifying number of the tax shelter. There is a \$250 penalty if you fail to report this number on your tax return.

**Tax Preference Items.** If you are a partner, a shareholder in an S corporation, or a beneficiary of an estate or trust, you must take into account your share of tax preference items and adjustments from these entities on Form 8251, Alternative Minimum Tax—Individuals, or Schedule H of Form 1041, U.S. Fiduciary Income Tax Return, for estates and trusts.

### Partnerships and S Corporations

If you are a member of a partnership or joint venture or a shareholder in an S corporation, use Part II to report your share of the partnership or S corporation income (even if not received) or loss. You should receive a Schedule K-1 from the partnership or the S

- You have no current or prior year unallowed credits from passive activities, and
- Your modified adjusted gross income determined later, is \$100,000 or less (\$50,000 or less if married filing separately).

If you meet **ALL THREE** of the conditions listed above, your rental real estate losses are not limited by the passive activity rules. Enter the loss from line 22 on line 23.

If you do not meet **ALL THREE** of the conditions listed above, see the instructions for Form 8582 to find out if you must complete and attach Form 8582.

**Active Participation.** You can meet the active participation requirement without the usual continuity and substantial involvement in operations. But you must have participated in making management decisions or arranging for others to provide services (such as repairs), in a significant and bona fide sense.

Management decisions that are relevant in this context include approving new tenants, deciding on rental terms, approving capital or repair expenditures, and other similar decisions.

You are not considered to actively participate if, at any time during the tax year, your interest (including your spouse's interest) in the activity was less than 10% (by value) of all interests in the activity.

**Modified Adjusted Gross Income.** This is your adjusted gross income from Form 1040, line 31, without taking into account any passive activity loss, taxable social security or equivalent railroad retirement benefits, or deductible contributions to an IRA or certain other qualified retirement plans under Internal Revenue Code section 213, or the deduction for one-half of self-employment tax. If you file Form 9813, Exclusion of Interest From Series EE U.S. Savings Bonds Issued After 1985, include in your modified adjusted gross income the interest excluded on line 14 of that form.

### Passive Activity Loss Rules

The passive activity loss rules may limit the amount of losses you can deduct. They apply to losses in Parts I, II, and III, and on line 39 of Schedule E. Losses from passive activities may be first subject to the at-risk rules. Losses deductible under the at-risk rules are then subject to the passive activity rules.

You can generally deduct losses from passive activities only to the extent of income from passive activities. An exception applies to certain rental real estate activities (as previously explained).

**Passive Activity.** A passive activity is any business activity in which you do not materially participate and any rental activity regardless of participation. See the instructions for Form 8582 to determine whether you materially participated in a business activity if you are a limited partner, you are generally not treated as having materially participated in the partnership's activity for the year.

The rental of real or personal property is generally a rental activity under the passive activity loss rules, but exceptions apply to this rule. If your rental of property is not treated as a rental activity, you must determine whether it is a trade or business activity, and if so, whether you materially participated in

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ty insurance and insurance against tort liability).

- Amounts borrowed for use in the activity from a person who has an interest in the activity other than as a creditor or who is related under Internal Revenue Code section 465(b)(3), to a person (other than you) having such an interest.

**Qualified nonrecourse financing** secured by real property used in an activity of holding real property that is subject to the at-risk rules is treated as an amount at risk. Qualified nonrecourse financing is financing for which no one is personally liable for repayment and is:

- Borrowed by you in connection with holding real property.
- Not convertible from a debt obligation to an ownership interest, and
- Labeled or guaranteed by any Federal, state, or local government, or borrowed by you from a qualified person.

A **qualified person** is a person who actively and regularly engages in the business of lending money, such as a bank or savings and loan association. A qualified person is not:

- A person related to you (although a person related to you may be a qualified person if the nonrecourse financing is commercially reasonable and on the same terms as loans involving unrelated persons), or
- The seller of the property (or a person related to the seller), or
- A person who receives a fee due to your investment in real property (or a person related to that person).

If you have amounts for which you are not at risk in a rental or royalty activity, get Form 6198 to determine the amount of your deductible loss and enter that amount in the appropriate column of Schedule E, line 22. In the space to the left of line 22, write "Form 6198." Be sure to attach Form 6198 to your return.

### Line 23

Enter on line 23 your deductible rental loss. If your rental loss is from a passive activity (defined below), you may need to complete Form 8582, Passive Activity Loss Limitations, to figure the amount of loss, if any, to enter on line 23. But see the following exception.

**Exception for Certain Rental Real Estate Activities.** If you had losses from rental real estate activities, you do not have to complete Form 8582 to figure the amount of loss you can deduct on line 23 if you meet **ALL THREE** of the following conditions:

- Rental real estate activities are your only passive activities.
- You do not have any prior year unallowed losses from any passive activities.
- All of the following apply if you have an overall net loss from these activities:
  - You actively participated (defined later) in all of the rental real estate activities, and
  - If married filing separately, you lived apart from your spouse all year, and

Your overall net loss from these activities is \$25,000 or less (\$12,500 or less if married filing separately), and

# Instructions for Schedule EIC, Earned Income Credit

Use Schedule EIC to figure the earned income credit. If you can take the credit, subtract it from the tax you owe. You can get a refund of the credit even if you don't owe any tax.

**Note:** If you qualify, you may be able to get part of the credit added to your pay. For details, get Form W-5 from your employer or call 1-800-829-3676.

**Additional Information.** Get Pub. 596, *Earned Income Credit*, for more details.

## Changes To Note

• **Basic Credit.** This credit can be as much as \$1,434 for one qualifying child. For two qualifying children, it can be as much as \$1,511. This is the maximum amount of this credit even if you had more than two qualifying children.

• **Health Insurance Credit.** This credit can be as much as \$465. If you paid for health insurance that covered a qualifying child, you may be able to take this credit. If you itemize deductions on Schedule A or you were self-employed, see **Special Rules** below.

• **Extra Credit for Child Born in 1993.** If you have a qualifying child born in 1993, you may also be able to take this credit. It can be as much as \$388. This is the maximum amount of this credit even if you had more than one qualifying child born in 1993 (for example, twins). If you paid someone to care for your child born in 1993, so you could work, see **Special Rules** next.

## Special Rules

**Health Insurance Credit.** If you take the health insurance credit, you must subtract the amount of this credit from any medical and dental expenses you claim on Schedule A.

If you were self-employed, you must subtract the amount of this credit from any amount used to figure the self-employed health insurance deduction on Form 1040, line 26. See Pub. 596 for details on how to figure the self-employed health insurance deduction and the health insurance credit.

**Extra Credit for Child Born in 1993.** If you take this extra credit, you can't take the credit for child care expenses or the exclusion of dependent care benefits on Form 2441 for the same child. To help you decide if it would be better to take the extra credit or the credit or exclusion on Form 2441, see **A Change To Note** in the instructions for Form 2441.

If you choose to take the credit or exclusion on Form 2441 for your qualifying child born in 1993, you can still take the **basic credit** and it applies to the **health insurance credit** for that child.

**Ministers and Members of Religious Orders.** If you are filing Schedule SE, Self-Employment Tax, and the amount on line 2 of that schedule includes an amount that follows these special rules. First, write "Clergy" at the top of Schedule EIC. If you received a housing allowance or were provided housing, do not include the allowance or rental value of the parsonage as nontax-

## Do You Want the IRS To Figure the Credit for You?

If you do, fill in page 1 of Schedule EIC and attach it to your return. Be sure to enter the amount from Form 1040, line 31, in the space provided below line 1. On Form 1040, enter "EIC" on the dotted line next to line 56. Make sure you fill in line 54 for Federal income tax withheld. Read lines 57 through 59. Fill in the lines that apply to you. Sign and date your return, enter your occupation, and mail it. If you are filing a joint return, your spouse must also sign. If you are due a refund, we will send it to you. If you owe tax, we will send you a bill.

## Qualifying Child

A child must meet one condition from each of the three boxes on page 1 of Schedule EIC to be a qualifying child. A child doesn't have to be your dependent in most cases. But if the child was named, special rules apply. See **Marrried Child** on page EIC-2.

**Example.** You are divorced and have a 7-year-old son. Although you had custody of your son, he is claimed as a dependent on his other parent's 1993 tax return. Your son is your qualifying child because he meets one condition from each box on page 1 of Schedule EIC. Your son is not a qualifying child of his other parent because he did not live with the other parent for more than half of 1993.

The following explains some of the terms used on page 1 of Schedule EIC.

- A **foster child** is any child you cared for as your own child. For example, if you cared for your niece as your own child, she is considered your foster child.
- A child placed with you by an authorized placement agency for legal adoption is an **adopted child** even if the adoption isn't final.
- A **grandchild** is any descendant of your son, daughter, or adopted child. For example, a grandchild includes your great-grandchild, great-great-grandchild, etc.

To find out if your child qualifies as a **dependent**, see the instructions for line 1, column (c), on page EIC-2.

To find out who is considered **permanently and totally disabled**, see the instructions for line 1, column (d), on page EIC-2.

able earned income on Schedule EIC, line 2 or line 5, whichever applies. The income should be included on Schedule SE, line 2.

Then, if you are figuring the earned income credit yourself, determine how much of the income reported on Form 1040, line 7, was also reported on Schedule SE, line 2. Next, subtract that income from the amount on Form 1040, line 7. Then, enter only the result on Schedule EIC, line 4. Last, figure the amount to enter on Schedule EIC, line 6.

## General Information

### Who Can Take the Earned Income Credit

You can take this credit if your adjusted gross income (Form 1040, line 31) is less than \$23,050 and you meet all five of the following requirements:

1. You worked and the total of your **taxable and nontaxable earned income** (see page EIC-2) is less than \$23,050. To see if you meet this requirement, you can fill in lines 4 through 7 on page 2 of Schedule EIC.
2. Your filing status is Single, Married filing jointly, Head of household, or Qualifying widow(er).

3. You have at least one qualifying child if the child was married or is also a qualifying child of another person, special rules apply. For details, see **Marrried Child and Qualifying Child of More Than One Person** on page EIC-2.

4. You are not a qualifying child of another person.

5. You don't file Form 2555, Foreign Earned Income, or Form 2555-EZ, Foreign Earned Income Exclusion.

Do you meet all five of the above requirements?

• **Yes.** Fill in the lines on Schedule EIC that apply to you.

• **No.** Enter "No" on the dotted line next to line 56 of Form 1040.

**Effect of Credit on Certain Welfare Benefits.** Any refund you receive as the result of claiming the earned income credit will not be used to determine if you are eligible for the following benefit programs, or how much you can receive from them:

- Aid to Families With Dependent Children (AFDC)
- Medicaid and Supplemental Security Income (SSI)
- Food stamps and low-income housing

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1. Your gross farming or fishing income for 1992 or 1993 is at least two-thirds of your gross income, and
2. You file your 1993 tax return and pay the tax due by March 1, 1994.

- Amounts paid to doctors, dentists, hospitals, etc.
- Amounts paid for prescription medicines and drugs.
- Amounts contributed under a cafeteria plan unless they are included in box 1 of your W-2 form.
- Any amount paid, reimbursed, or subsidized by Federal, state, or local governments or their subsidiary agencies or offices unless you must include that amount in your income.

## Lines 12-16

If you paid for health insurance in 1993 and the insurance covered at least one of your qualifying children, you can also take the health insurance credit.

**Line 15.** Enter the total amount you paid in 1993 for health insurance even if the insurance covered you and other members of your family.

**Example 1.** You had health insurance at work that covered you, your spouse, and your qualifying child. You paid part of the cost for the insurance and your employer paid part. Your pay statements for 1993 show that you paid a total of \$500 for the health insurance. You should enter \$500 on line 15.

**Example 2.** You paid \$700 for health insurance in 1993. The insurance covered you, your spouse, and your qualifying child for the last 6 months. The total amount you paid for health insurance for the last 6 months of 1993 was \$350. You should enter \$350 on line 15.

**Do not include on line 15—**

- The Medicare tax withheld from your pay or the Medicare tax paid as part of the self-employment tax.
- Amounts paid to doctors, dentists, hospitals, etc.
- Amounts paid for prescription medicines and drugs.

## Line 20

Add lines 11, 16, and 19. Enter the total on line 20 and on Form 1040, line 56. But if you owe the alternative minimum tax (Form 1040, line 48), first subtract that tax from the amount on line 20 of Schedule EIC. Next enter the result (if more than zero) on Form 1040, line 56. Then, replace the amount on line 20 of Schedule EIC with the amount entered on Form 1040, line 56.

## Lines 17-19

- You listed on line 1 of Schedule EIC a child born in 1993, AND
- You did not take the credit for child care expenses or the exclusion of dependent care benefits on Form 2441 for the same child.

If you had more than one qualifying child born in 1993 (for example, twins), the amount of this credit does not change.

## Figure Your Total Earned Income Credit

### Line 4

If the total on Form 1040, line 7, includes an amount for a taxable scholarship or fellowship grant that wasn't reported on a W-2 form, subtract that amount from the total on line 7. Enter the result on line 4 of Schedule EIC. Also, enter "SCH" and the amount you subtracted on the dotted line next to line 4.

### Line 5

If you received any earned income that was not taxable, enter the total of that income on line 5. List the type and amount of this income on the dotted lines next to line 5. If you need more space, attach a statement. See **Nontaxable Earned Income** on page EIC-2.

### Line 6

If you were self-employed or you reported your income and expenses on Schedule C or C-EZ as a statutory employee, use the worksheet on this page to figure the amount to enter on line 6. If you are filing a joint return and your spouse was also self-employed or reported income and expenses on Schedule C or C-EZ as a statutory employee, add your spouse's amounts to yours to figure the amount to enter on line 6.

**Statutory Employee.** If you were a statutory employee, the "Statutory employee" box in box 15 of your W-2 form should be checked.

## Lines 8-11

The amount of the basic credit depends on whether you listed one qualifying child or two qualifying children on line 1 of Schedule EIC. If you had more than two qualifying children, you need to list only two to get the maximum basic credit.

If you listed a qualifying child who was born in 1993, you can use that child to figure your basic credit even if you are also using that child to take the extra credit for a child born in 1993.

**Self-Employed Filers.** If you used the worksheet in Pub. 596 to figure your self-employed health insurance deduction and "HIC" next to line 9.

- 2. A doctor determines the condition has lasted or can be expected to last continuously for at least a year or can lead to death.

## Line 1, Column (e)

If your child was born before 1993, you must enter his or her social security number in column (e). If your child doesn't have a number, apply for one by filing Form SS-5 with your local Social Security Administration (SSA) office. It usually takes about 2 weeks to get a number.

If your child won't have a number by the time you are ready to file your return, ask the SSA to give you a receipt. When you file your return, enter "Applied for" in column (e). If the SSA gave you a receipt, attach a copy of it to your return.

## Line 1, Column (g)

Enter the number of months your child lived with you in your home in the United States during 1993. Do not enter more than 12. Count temporary absences such as for school or vacation as time lived in your home. If the child lived with you for more than half of 1993 but less than 7 months, enter "-7" in this column.

If the exception at the top of column 1 on this page applies to your child, enter "12" in this column.

## Other Information

Fill in lines 2 and 3 only if you want the IRS to figure the earned income credit for you.

### Line 2

If you received any earned income that is not taxable, enter the total of that income on line 2. List the type and amount of this income on the dotted line next to line 2. If you need more space, attach a statement. See **Nontaxable Earned Income** on this page.

### Line 3

Enter the total amount you paid in 1993 for health insurance that covered at least one of your qualifying children even if the insurance covered you and other members of your family.

**Example 1.** You had health insurance at work that covered you, your spouse, and your qualifying child. You paid part of the cost for the insurance and your employer paid part. Your pay statements for 1993 show that you paid a total of \$500 for the health insurance. You should enter \$500 on line 3.

**Example 2.** You paid \$700 for health insurance in 1993. The insurance covered you, your spouse, and your qualifying child for the last 6 months. The total amount you paid for health insurance for the last 6 months of 1993 was \$350. You should enter \$350 on line 3.

**Do not include on line 3—**

- The Medicare tax withheld from your pay or the Medicare tax paid as part of the self-employment tax.

- Housing allowance or rental value of a parsonage for clergy members. But if you are filing Schedule SE, see **Ministers and Members of Religious Orders** on page EIC-1.
- Meals and lodging provided for the convenience of your employer.
- Voluntary salary deferrals. If you chose to have your employer contribute part of your pay to certain retirement plans (such as a 401(k) plan or the Federal Thrift Savings Plan) instead of having it paid to you in the Deferral Compensation Box on Form 15 of your W-2 form, it should be checked. The amount of deferrals should be shown in box 13 of your Form 2441, line 13.
- Excludable dependent care benefits from Form 2441, line 19.
- Voluntary salary reductions, such as under a cafeteria plan, unless they are included in box 1 of your W-2 form. For details, see Pub. 596.

## Information About Your Qualifying Child or Children

If you had a qualifying child, fill in columns (a) through (g) on line 1. If you don't give all the information asked for, it may take us longer to process your return and issue your refund. If you had more than two qualifying children, you need to list only two to get the maximum credit.

### Line 1, Column (a)

Enter each qualifying child's name. If you had more than two qualifying children, list only the two youngest children.

If you had a qualifying child born in 1993, list that child even if you chose to claim the credit or exclusion for child care expenses for this child on Form 2441.

### Line 1, Column (c)

If your child was born before 1975 but was under age 24 at the end of 1993, and a student, put a checkmark in column (c).

Your child was a student if he or she—

- Was enrolled as a full-time student at a school during any 5 months of 1993, or
- Took a full-time, on-farm training course during any 5 months of 1993. The course had to be given by a school or a state, county, or local government agency.

A school includes technical, trade, and mechanical schools. It does not include on-the-job training courses or correspondence schools.

### Line 1, Column (d)

If your child was born before 1975 and was permanently and totally disabled during any part of 1993, put a checkmark in column (d). A person is **permanently and totally disabled** if both of the following apply:

- 1. He or she cannot engage in any substantial gainful activity because of a physical or mental condition.

- 2. Your home was the child's home for the entire time he or she was alive.

**Married Child.** If your child was married at the end of 1993, that child is a qualifying child only if you can claim him or her as your dependent on Form 1040, line 6c. But if this child's other parent claimed him or her as a dependent under the rules on page 14 for **Children of Divorced or Separated Parents**, this child is your qualifying child.

**Qualifying Child of More Than One Person.** If a child meets the conditions to be a qualifying child of more than one person, only the person who had the highest adjusted gross income for 1993 may treat that child as a qualifying child. If the other person is your spouse and you are filing a joint return, this rule doesn't apply if you cannot take the earned income credit because of this rule.

Enter "No" on the dotted line next to line 56 of Form 1040.

**Example.** You and your 5-year-old daughter moved in with your mother in April 1993. You are not a qualifying child of your mother. Your daughter meets the conditions to be a qualifying child for both you and your mother. Your adjusted gross income for 1993 was \$7,000 and your mother's was \$14,000. Since your mother's adjusted gross income was higher, your daughter is your mother's qualifying child.

## Taxable Earned Income

This is usually the total of the amount reported on Form 1040, line 7, plus your earnings from self-employment. (See the instructions for line 6 on page EIC-3 to figure your earnings from self-employment.) But if you received a taxable scholarship or fellowship grant that wasn't reported on a W-2 form, see the instructions for line 4 on page EIC-3.

## Nontaxable Earned Income

Certain earned income is not taxable, but it must be included on Schedule EIC to see if you can take the earned income credit. It is also used to figure the amount of your credit. It includes anything of value (money, goods, or services) that is not taxable for your work received from your employer, which you can use as examples of nontaxable earned income are—

- Basic quarters and subsistence allowances and the value of in-kind quarters and subsistence received from the U.S. military. This amount may be shown on your last Leave and Earnings Statement for 1993. If isn't or you need additional help, contact your legal assistance office or unit tax advisor.
- Combat zone excluded pay. If you served in Operation Desert Storm, contact your legal assistance office or unit tax advisor to find out the amount of combat zone excluded pay you received in 1993.

**TABLE A—Basic Credit**  
**1993 Earned Income Credit**

Caution: This is not a tax table

To find your basic credit: First, read down the "At least — But less than" columns and find the line that includes the amount you entered on line 7 or line 9 of Schedule EIC. Next, read across to the column that includes the number of qualifying children you listed on Schedule EIC. Then enter the credit from that column on Schedule EIC, line 8 or line 10, whichever applies.

If the amount on Schedule EIC, line 7 or line 9 is—		And you listed—		If the amount on Schedule EIC, line 7 or line 9 is—		And you listed—	
At least	But less than	One child	Two children	At least	But less than	One child	Two children
\$0	\$50	550	550	\$0	\$50	550	550
50	100	550	550	50	100	550	550
100	150	550	550	100	150	550	550
150	200	550	550	150	200	550	550
200	250	550	550	200	250	550	550
250	300	550	550	250	300	550	550
300	350	550	550	300	350	550	550
350	400	550	550	350	400	550	550
400	450	550	550	400	450	550	550
450	500	550	550	450	500	550	550
500	550	550	550	500	550	550	550
550	600	550	550	550	600	550	550
600	650	550	550	600	650	550	550
650	700	550	550	650	700	550	550
700	750	550	550	700	750	550	550
750	800	550	550	750	800	550	550
800	850	550	550	800	850	550	550
850	900	550	550	850	900	550	550
900	950	550	550	900	950	550	550
950	1,000	550	550	950	1,000	550	550
1,000	1,050	550	550	1,000	1,050	550	550
1,050	1,100	550	550	1,050	1,100	550	550
1,100	1,150	550	550	1,100	1,150	550	550
1,150	1,200	550	550	1,150	1,200	550	550
1,200	1,250	550	550	1,200	1,250	550	550
1,250	1,300	550	550	1,250	1,300	550	550
1,300	1,350	550	550	1,300	1,350	550	550
1,350	1,400	550	550	1,350	1,400	550	550
1,400	1,450	550	550	1,400	1,450	550	550
1,450	1,500	550	550	1,450	1,500	550	550
1,500	1,550	550	550	1,500	1,550	550	550
1,550	1,600	550	550	1,550	1,600	550	550
1,600	1,650	550	550	1,600	1,650	550	550
1,650	1,700	550	550	1,650	1,700	550	550
1,700	1,750	550	550	1,700	1,750	550	550
1,750	1,800	550	550	1,750	1,800	550	550
1,800	1,850	550	550	1,800	1,850	550	550
1,850	1,900	550	550	1,850	1,900	550	550
1,900	1,950	550	550	1,900	1,950	550	550
1,950	2,000	550	550	1,950	2,000	550	550
2,000	2,050	550	550	2,000	2,050	550	550
2,050	2,100	550	550	2,050	2,100	550	550
2,100	2,150	550	550	2,100	2,150	550	550
2,150	2,200	550	550	2,150	2,200	550	550
2,200	2,250	550	550	2,200	2,250	550	550
2,250	2,300	550	550	2,250	2,300	550	550
2,300	2,350	550	550	2,300	2,350	550	550
2,350	2,400	550	550	2,350	2,400	550	550
2,400	2,450	550	550	2,400	2,450	550	550
2,450	2,500	550	550	2,450	2,500	550	550
2,500	2,550	550	550	2,500	2,550	550	550
2,550	2,600	550	550	2,550	2,600	550	550
2,600	2,650	550	550	2,600	2,650	550	550
2,650	2,700	550	550	2,650	2,700	550	550
2,700	2,750	550	550	2,700	2,750	550	550
2,750	2,800	550	550	2,750	2,800	550	550

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(This table continues on next page)

**TABLE A—Basic Credit Continued**

If the amount on Schedule EIC, line 7 or line 9 is—		And you listed—		If the amount on Schedule EIC, line 7 or line 9 is—		And you listed—	
At least	But less than	One child	Two children	At least	But less than	One child	Two children
18,400	18,450	611	644	18,400	18,450	611	644
18,450	18,500	605	631	18,450	18,500	605	631
18,500	18,550	598	630	18,500	18,550	598	630
18,550	18,600	592	623	18,550	18,600	592	623
18,600	18,650	585	616	18,600	18,650	585	616
18,650	18,700	578	609	18,650	18,700	578	609
18,700	18,750	571	602	18,700	18,750	571	602
18,750	18,800	565	595	18,750	18,800	565	595
18,800	18,850	559	588	18,800	18,850	559	588
18,850	18,900	552	581	18,850	18,900	552	581
18,900	18,950	545	574	18,900	18,950	545	574
18,950	19,000	539	567	18,950	19,000	539	567
19,000	19,050	532	561	19,000	19,050	532	561
19,050	19,100	525	554	19,050	19,100	525	554
19,100	19,150	519	547	19,100	19,150	519	547
19,150	19,200	512	540	19,150	19,200	512	540
19,200	19,250	506	533	19,200	19,250	506	533
19,250	19,300	499	526	19,250	19,300	499	526
19,300	19,350	493	519	19,300	19,350	493	519
19,350	19,400	486	512	19,350	19,400	486	512
19,400	19,450	479	505	19,400	19,450	479	505
19,450	19,500	473	498	19,450	19,500	473	498
19,500	19,550	466	491	19,500	19,550	466	491
19,550	19,600	460	484	19,550	19,600	460	484
19,600	19,650	453	477	19,600	19,650	453	477
19,650	19,700	446	470	19,650	19,700	446	470
19,700	19,750	439	463	19,700	19,750	439	463
19,750	19,800	433	456	19,750	19,800	433	456
19,800	19,850	426	449	19,800	19,850	426	449
19,850	19,900	420	442	19,850	19,900	420	442
19,900	19,950	413	435	19,900	19,950	413	435
19,950	20,000	407	428	19,950	20,000	407	428
20,000	20,050	400	421	20,000	20,050	400	421
20,050	20,100	393	414	20,050	20,100	393	414
20,100	20,150	387	407	20,100	20,150	387	407
20,150	20,200	380	400	20,150	20,200	380	400
20,200	20,250	374	393	20,200	20,250	374	393
20,250	20,300	367	386	20,250	20,300	367	386
20,300	20,350	360	379	20,300	20,350	360	379
20,350	20,400	354	372	20,350	20,400	354	372
20,400	20,450	347	365	20,400	20,450	347	365
20,450	20,500	341	358	20,450	20,500	341	358
20,500	20,550	334	352	20,500	20,550	334	352
20,550	20,600	327	345	20,550	20,600	327	345
20,600	20,650	321	338	20,600	20,650	321	338
20,650	20,700	314	331	20,650	20,700	314	331
20,700	20,750	308	324	20,700	20,750	308	324
20,750	20,800	301	317	20,750	20,800	301	317
20,800	20,850	294	310	20,800	20,850	294	310
20,850	20,900	288	303	20,850	20,900	288	303
20,900	20,950	281	296	20,900	20,950	281	296
20,950	21,000	275	289	20,950	21,000	275	289
21,000	21,050	268	282	21,000	21,050	268	282
21,050	21,100	261	275	21,050	21,100	261	275
21,100	21,150	254	268	21,100	21,150	254	268
21,150	21,200	248	261	21,150	21,200	248	261
21,200	21,250	242	254	21,200	21,250	242	254
21,250	21,300	235	247	21,250	21,300	235	247
21,300	21,350	228	240	21,300	21,350	228	240
21,350	21,400	222	233	21,350	21,400	222	233

\$23,050 or more—you may not take the credit

23,000	23,050	4	3
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**TABLE C—Extra Credit for Child Born in 1993**

[illegible]

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**TABLE B—Health Insurance Credit**

**1993 Earned Income Credit**

**Caution:** This is not a tax table.

To find your health insurance credit: First, read down the "At least—but less than" columns and find the line that includes the amount you entered on line 7 or line 9 of Schedule EIC. Next, read across and find the credit on Schedule EIC. Then, enter the credit on Schedule EIC, line 12 or line 13, whichever applies.

If the amount on Schedule EIC, line 9, is—	Your insurance 13—		If the amount on Schedule EIC, line 7 or 8, is—	Your insurance 15—		If the amount on Schedule EIC, line 7 or 8, is—	Your insurance 18—		If the amount on Schedule EIC, line 7 or 8, is—	Your insurance 18—		If the amount on Schedule EIC, line 7 or 8, is—	Your insurance 19—	
	At least	But less than		At least	But less than		At least	But less than		At least	But less than		At least	But less than
\$1	500	52	3,800	230	7,600	7,650	438	15,800	15,850	310	18,600	18,650	147	19,600
500	100	8	3,800	3,950	7,600	7,750	464	15,800	15,950	305	18,600	18,750	147	19,600
100	150	1	3,950	4,100	7,750	7,900	465	15,950	16,100	303	18,750	18,900	143	19,750
150	200	11	4,100	4,250	7,900	8,050	465	16,100	16,250	303	18,900	19,050	140	19,850
200	250	14	4,250	4,400	8,050	8,200	464	16,250	16,400	301	19,050	19,200	138	19,950
250	300	17	4,400	4,550	8,200	8,350	462	16,400	16,550	299	19,200	19,350	136	20,050
300	350	20	4,550	4,700	8,350	8,500	462	16,550	16,700	299	19,350	19,500	136	20,150
350	400	23	4,700	4,850	8,500	8,650	465	16,700	16,850	295	19,500	19,650	132	20,250
400	450	26	4,850	5,000	8,650	8,800	465	16,850	17,000	295	19,650	19,800	132	20,350
450	500	29	5,000	5,150	8,800	8,950	462	17,000	17,150	293	19,800	19,950	132	20,450
500	550	32	5,150	5,300	8,950	9,100	462	17,150	17,300	293	19,950	20,100	128	20,550
550	600	35	5,300	5,450	9,100	9,250	462	17,300	17,450	286	20,100	20,250	125	20,650
600	650	38	5,450	5,600	9,250	9,400	437	17,450	17,600	286	20,250	20,400	123	20,750
650	700	41	5,600	5,750	9,400	9,550	437	17,600	17,750	284	20,400	20,550	121	20,850
700	750	44	5,750	5,900	9,550	9,700	437	17,750	17,900	282	20,550	20,700	119	20,950
750	800	47	5,900	6,050	9,700	9,850	430	17,900	18,050	278	20,700	20,850	115	21,050
800	850	50	6,050	6,200	9,850	10,000	430	18,050	18,200	275	20,850	21,000	113	21,150
850	900	53	6,200	6,350	10,000	10,150	430	18,200	18,350	275	21,000	21,150	110	21,250
900	950	56	6,350	6,500	10,150	10,300	430	18,350	18,500	271	21,150	21,300	108	21,350
950	1,000	59	6,500	6,650	10,300	10,450	432	18,500	18,650	269	21,300	21,450	106	21,450
1,000	1,050	62	6,650	6,800	10,450	10,600	430	18,650	18,800	267	21,450	21,600	104	21,550
1,050	1,100	65	6,800	6,950	10,600	10,750	430	18,800	18,950	265	21,600	21,750	102	21,650
1,100	1,150	68	6,950	7,100	10,750	10,900	425	18,950	19,100	263	21,750	21,900	100	21,750
1,150	1,200	71	7,100	7,250	10,900	11,050	423	19,100	19,250	260	21,900	22,050	98	21,850
1,200	1,250	74	7,250	7,400	11,050	11,200	421	19,250	19,400	258	22,050	22,200	95	22,000
1,250	1,300	77	7,400	7,550	11,200	11,350	404	19,400	19,550	256	22,200	22,350	93	22,100
1,300	1,350	80	7,550	7,700	11,350	11,500	417	19,550	19,700	254	22,350	22,500	91	22,200
1,350	1,400	83	7,700	7,850	11,500	11,650	415	19,700	19,850	252	22,500	22,650	89	22,300
1,400	1,450	86	7,850	8,000	11,650	11,800	398	19,850	20,000	250	22,650	22,800	87	22,400
1,450	1,500	89	8,000	8,150	11,800	11,950	398	20,000	20,150	248	22,800	22,950	85	22,500
1,500	1,550	92	8,150	8,300	11,950	12,100	408	20,150	20,300	245	22,950	23,100	83	22,600
1,550	1,600	95	8,300	8,450	12,100	12,250	406	20,300	20,450	243	23,100	23,250	80	22,700
1,600	1,650	98	8,450	8,600	12,250	12,400	404	20,450	20,600	241	23,250	23,400	78	22,800
1,650	1,700	101	8,600	8,750	12,400	12,550	402	20,600	20,750	239	23,400	23,550	76	22,900
1,700	1,750	104	8,750	8,900	12,550	12,700	390	20,750	20,900	236	23,550	23,700	74	23,000
1,750	1,800	107	8,900	9,050	12,700	12,850	388	20,900	21,050	233	23,700	23,850	72	23,100
1,800	1,850	110	9,050	9,200	12,850	13,000	393	21,050	21,200	230	23,850	24,000	70	23,200
1,850	1,900	113	9,200	9,350	13,000	13,150	393	21,200	21,350	228	24,000	24,150	68	23,300
1,900	1,950	116	9,350	9,500	13,150	13,300	391	21,350	21,500	228	24,150	24,300	65	23,400
1,950	2,000	119	9,500	9,650	13,300	13,450	389	21,500	21,650	226	24,300	24,450	63	23,500
2,000	2,050	122	9,650	9,800	13,450	13,600	387	21,650	21,800	224	24,450	24,600	61	23,600
2,050	2,100	125	9,800	9,950	13,600	13,750	385	21,800	21,950	222	24,600	24,750	59	23,700
2,100	2,150	128	9,950	10,100	13,750	13,900	385	21,950	22,100	220	24,750	24,900	57	23,800
2,150	2,200	131	10,100	10,250	13,900	14,050	380	22,100	22,250	218	24,900	25,050	55	23,900
2,200	2,250	134	10,250	10,400	14,050	14,200	378	22,250	22,400	215	25,050	25,200	53	24,000
2,250	2,300	137	10,400	10,550	14,200	14,350	376	22,400	22,550	213	25,200	25,350	50	24,100
2,300	2,350	140	10,550	10,700	14,350	14,500	372	22,550	22,700	209	25,350	25,500	48	24,200
2,350	2,400	143	10,700	10,850	14,500	14,650	372	22,700	22,850	209	25,500	25,650	46	24,300
2,400	2,450	146	10,850	11,000	14,650	14,800	370	22,850	23,000	207	25,650	25,800	44	24,400
2,450	2,500	149	11,000	11,150	14,800	14,950	368	23,000	23,150	205	25,800	25,950	42	24,500
2,500	2,550	152	11,150	11,300	14,950	15,100	368	23,150	23,300	203	25,950	26,100	40	24,600
2,550	2,600	155	11,300	11,450	15,100	15,250	363	23,300	23,450	200	26,100	26,250	38	24,700
2,600	2,650	158	11,450	11,600	15,250	15,400	361	23,450	23,600	198	26,250	26,400	35	24,800
2,650	2,700	161	11,600	11,750	15,400	15,550	359	23,600	23,750	196	26,400	26,550	33	24,900
2,700	2,750	164	11,750	11,900	15,550	15,700	357	23,750	23,900	194	26,550	26,700	31	25,000
2,750	2,800	167	11,900	12,050	15,700	15,850	355	23,900	24,050	192	26,700	26,850	29	25,100
2,800	2,850	170	12,050	12,200	15,850	16,000	353	24,050	24,200	190	26,850	27,000	27	25,200
2,850	2,900	173	12,200	12,350	16,000	16,150	348	24,200	24,350	185	27,000	27,150	25	25,300
2,900	2,950	176	12,350	12,500	16,150	16,300	348	24,350	24,500	183	27,150	27,300	23	25,400
2,950	3,000	179	12,500	12,650	16,300	16,450	346	24,500	24,650	181	27,300	27,450	20	25,500
3,000	3,050	182	12,650	12,800	16,450	16,600	344	24,650	24,800	179	27,450	27,600	18	25,600
3,050	3,100	185	12,800	12,950	16,600	16,750	342	24,800	24,950	177	27,600	27,750	16	25,700
3,100	3,150	188	12,950	13,100	16,750	16,900	340	24,950	25,100	175	27,750	27,900	14	25,800
3,150	3,200	191	13,100	13,250	16,900	17,050	338	25,100	25,250	172	27,900	28,050	12	25,900
3,200	3,250	194	13,250	13,400	17,050	17,200	333	25,250	25,400	170	28,050	28,200	10	26,000
3,250	3,300	197	13,400	13,550	17,200	17,350	331	25,400	25,550	168	28,200	28,350	8	26,100
3,300	3,350	200	13,550	13,700	17,350	17,500	329	25,550	25,700	166	28,350	28,500	5	26,200
3,350	3,400	203	13,700	13,850	17,500	17,650	327	25,700	25,850	164	28,500	28,650	3	26,300
3,400	3,450	206	13,850	14,000	17,650	17,800	327	25,850	26,000	162	28,650	28,800	1	26,400
3,450	3,500	209	14,000	14,150	17,800	17,950	325	26,000	26,150	160	28,800	28,950		26,500
3,500	3,550	212	14,150	14,300	17,950	18,100	323	26,150	26,300	158	28,950	29,100		26,600
3,550	3,600	215	14,300	14,450	18,100	18,250	318	26,300	26,450	155	29,100	29,250		26,700
3,600	3,650	218	14,450	14,600	18,250	18,400	316	26,450	26,600	153	29,250	29,400		26,800
3,650	3,700	221	14,600	14,750	18,400	18,550	314	26,600	26,750	151	29,400	29,550		26,900
3,700	3,750	224	14,750	14,900	18,550	18,700	314	26,750	26,900	149	29,550	29,700		27,000
3,750	3,800	227	14,900	15,050	18,700	18,850	317	26,900	27,050	147	29,700	29,850		27,100

\$23,050 or more—You may not take the credit

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# Instructions for Schedule F, Profit or Loss From Farming

Use Schedule F to report farm income and expenses. File it with Form 1040, 1041, or 1065.

This activity may be subject to state and local taxes and other requirements such as business licenses and fees. Check with your state and local governments for more information.

**Additional Information.** Pub. 225, *Farmers' Tax Guide*, has samples of filled-in forms and schedules, and lists important dates that apply to farmers.

## General Instructions

### A Change To Note

**Deduction for Clean-Fuel Vehicle Relucting Property.** A deduction may be claimed on Schedule F, line 34, for part of the cost of qualified clean-fuel vehicle reluncting property placed in service after June 30, 1993. See Pub. 535, *Business Expenses*, for more details.

### Other Schedules and Forms You May Have To File

**Schedule E** to report rental income from a building that is used as a tax shelter. Report this income in Part I of Schedule E. But report on line 10 of Schedule F pasture income received from taking care of someone else's livestock.

**Schedule SE** to pay self-employment tax on income from any trade or business.

**Form 4562** to claim depreciation on assets placed in service in 1993, to claim amortization that began in 1993, or to report information on vehicles and other listed property.

**Form 4684** to report a casualty or theft gain or loss involving farm business property, including livestock held for draft, breeding, sport, or dairy purposes.

See Pub. 225 for more information on how to report various farm losses, such as losses due to death of livestock or damage to crops or other farm property.

**Form 4797** to report sales, exchanges, or involuntary conversions (other than farm property) of certain farm property. Also use this form to report sales of livestock held for draft, breeding, sport, or dairy purposes.

**Form 4835** to report rental income based on farm production or crop shares if you did not materially participate (for self-employment tax purposes) in the management or operation of the farm. This income is not subject to self-employment tax. See Pub. 225.

**Form 8824** to report like-kind exchanges.

### Heavy Vehicle Use Tax

If you use certain highway trucks, trailers, tractor-trailers, or buses in your trade or business, you may have to pay a Federal highway motor vehicle use tax. Get Form 2280, *Heavy Vehicle Use Tax Return*, to see if you owe this tax.

### Information Returns

You may have to file information returns for wages paid to employees, certain payments of fees and other nonemployee compensa-

tion, interest, rents, royalties, annuities, and pensions. You may also have to file an information return if you sold \$5,000 or more of consumer products to a person on a buy-sell, deposit-commission, or other similar basis for resale. For more information, get the **Instructions for Forms 1099, 1098, 5498, and W-2G**.

If you received cash of more than \$10,000 in one or more related transactions from your customers, you may have to file Form 8300, *Report of Cash Payments Over \$10,000*. For details, get Pub. 1544, *Reporting Cash Payments of Over \$10,000*.

### Estimated Tax

If you had to make estimated tax payments in 1993 and you underpaid your estimated tax, you will not be charged a penalty if both of the following apply:

1. Your gross farming or fishing income for 1992 or 1993 is at least two-thirds of your gross income.
2. You file your 1993 tax return and pay the tax due by March 1, 1994.

For more details, see Pub. 225.

## Specific Instructions

### Fillers of Forms 1041 and 1065

Do not complete the block labeled "Social security number (SSN)." Instead, enter your employer identification number (EIN) on line D.

### Lines A and B

On line A, enter your principal crop or activity for the current year.

On line B, enter one of the 15 principal agricultural activity codes listed in Part IV on page 2 of Schedule F. Select the code that best describes the source of most of your income. Field crop includes the production of grains such as wheat, rice, feed corn, soybeans, barley, rye, and lentils, and nongrains such as cotton, tobacco, sugar, and Irish potatoes.

### Line C

Under the **cash method**, include all income in the year you actually get it. Generally, deduct expenses when you pay them. If you use the cash method, check the box labeled "Cash." Complete Parts I and II of Schedule F.

Under the **accrual method**, include income in the year you earn it. It does not matter when you get it. Deduct expenses

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prior year unallowed passive activity losses. See the instructions for **Form 8582**, *Passive Activity Loss Limitations*.

**Limit on Losses.** If you checked the "No" box on line E and you have a loss from this business, you may have to use Form 8582 to figure your allowable loss, if any, to enter on Schedule F, line 36. Generally, you can deduct losses from passive activities only to the extent of income from passive activities. For more details, get Pub. 925, *Passive Activity and At-Risk Rules*.

## Part I. Farm Income—Cash Method

In Part I, show income received for items listed on lines 1 through 10. Count both the cash actually or constructively received and the fair market value of goods or other property received for these items.

Income is constructively received when it is credited to your account or set aside for you to use.

If you ran the farm yourself and received rents based on farm production or crop shares, report these rents as income on line 4.

### Sales of Livestock Because of Drought

If you sold livestock because of a drought, you can count the income from the sale in the year after the drought, instead of the year of the sale. You can do this if all of the following apply:

- Your main business is farming.
- You can show that you sold the livestock only because of the drought.
- Your area qualified for Federal aid.

### Information Returns

If you received information returns (Forms 1099 or CCC-1099-G) showing amounts paid to you, first determine if the amounts are to be included with farm income. Then, use the following chart to determine where to report the income on Schedule F. Include the Form 1099 or CCC-1099-G amounts with any other income reported on that line.

Information return	Where to report
Form 1099-PATR	Line 5a
Form 1099-A	Line 7b
Form 1099-MISC (for crop insurance)	Line 8a
Forms 1099-G or CCC-1099-G (for disaster payments)	Line 8a
Forms 1099-G or CCC-1099-G (for other agricultural program payments)	Line 8a

You may also receive Form 1099-MISC for other types of income in this case report it on whichever line best describes the income. For example, if you received a Form 1099-MISC for custom farming work, include

this amount on line 9, "Custom hire (machine work) income."

### Lines 1 and 2

On line 1, show amounts received from sales of livestock and other items bought for resale. On line 2, show the cost or other basis of the livestock and other items you actually sold.

### Line 4

Show amounts received from sales of livestock, produce, grains, and other products you raised.

### Lines 5a and 5b

If you received distributions from a cooperative in 1993, you should receive Form 1099-PATR. On line 5a, show your total distributions from cooperatives. This includes patronage dividends, nonpatronage distributions, per-unit retain allocations, and redemption of nonqualified notices and per-unit retain allocations.

Show patronage dividends (distributions) received in cash, and the dollar amount of qualified written notices of allocation. If you received property as patronage dividends, report the fair market value of the property as income. Include cash advances received from a marketing cooperative. If you received per-unit retains in cash, show the amount of cash if you received qualified per-unit retain certificates. Show the stated dollar amount of the certificates.

Do not include as income on line 5b patronage dividends from buying personal or family items, capital assets, or depreciable assets. Enter these amounts on line 5c only. If you do not report patronage dividends from these items as income, you must subtract the amount of the dividend from the cost or other basis of these items.

### Lines 6a and 6b

Enter on line 6a the TOTAL of the following amounts. These are government payments you received, usually reported to you on Form 1099-G. You may also receive Form CCC-1099-G from the Department of Agriculture showing the amounts and types of payments made to you.

- Price support payments
- Diversion payments
- Cost-share payments (sight drafts)
- Payments in the form of materials (such as fertilizer or lime) or services (such as grading or building dams)
- Face value of commodity credit certificates (often called "generic" or "Pik" certificates)

On line 6b, report only the taxable amount. For example, if you qualify to exclude payments received under certain cost-sharing conservation programs (see Pub. 225), do not include these payments on line 6b.

### Lines 7a through 7c

Commodity Credit Corporation (CCC) Loans. Generally, you do not report CCC loan proceeds as income. However, if you pledge part or all of your production to

secure a CCC loan, you may elect to report the loan proceeds as income in the year you receive them, instead of the year you sell the crop. If you make this election for made the election in a prior year, report loan proceeds you received in 1993 on line 7a and attach a statement to your return showing the details of the loan(s).

**What If I Forfeited a CCC Loan?** Include the full amount forfeited on line 7b, even if you reported the loan proceeds as income proceeds as income.

If you did not elect to report the loan proceeds as income, also include the forfeited amount on line 7c.

If you did elect to report the loan proceeds as income, you generally will not have an entry on line 7c. But if the amount forfeited is different from your basis in the commodity, you may have an entry on line 7c.

**What If I Repaid a CCC Loan With CCC Certificates?** Include on line 7b the amount of any CCC loan you repaid with certificates, even if you reported the loan proceeds as income.

If you did not elect to report the CCC loan proceeds as income, include on line 7c the amount of the loan you repaid with the certificates minus your basis in those certificates. Your basis in certificates is the face value of the certificates you included as income, or the amount you paid for them. If you elected to report the loan proceeds as income, do not include on line 7c the amount of the loan you repaid with the certificates.

For more information on the tax consequences of electing to report CCC loan proceeds as income, forfeiting CCC loans, and repaying CCC loans with certificates, see Pub. 225.

## Lines 8a through 8d

In general, you must report crop insurance proceeds in the year you receive them. Federal crop disaster payments are treated as crop insurance proceeds. However, if 1993 was the year of damage, you may elect to include certain proceeds in income for 1994. To make this election, check the box on line 8c and attach a statement to your return. See Pub. 225 for a description of the proceeds for which an election may be made and for what you must include in your statement.

Generally, if you elect to defer any eligible crop insurance proceeds, you must defer all such crop insurance proceeds (including Federal disaster payments). Enter on line 8a the TOTAL crop insurance proceeds you received in 1993, even if you elect to include them in income for 1994. Enter on line 8b the taxable amount of the proceeds you received in 1993. Do not include proceeds you elect to include in income for 1994.

Enter on line 8d the amount, if any, of crop insurance proceeds you received in 1992 and elected to include in income for 1993.

## Line 9

Enter on this line the income you received for custom hire (machine work).

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**Schedule C (Form 1040), line 19, on page C-4**

## Lines 26a and 26b

If you rented or leased vehicles, machinery, or equipment, enter on line 26a the business portion of your rental cost. But if you leased a vehicle for a term of 30 days or more, you may have to reduce your deduction by an inclusion amount. For details, see the instructions for **Schedule C (Form 1040), line 20a**, on page C-4.

Enter on line 26b amounts paid to rent or lease other property such as pasture or farm land.

## Line 27

Enter amounts you paid for repairs and maintenance of farm buildings, machinery, and equipment. You can also include what you paid for tools of short life or minimal cost, such as shovels and rakes.

Do not deduct repairs or maintenance on your home.

## Line 31

You may deduct the following taxes on farm property:

- Real estate and personal property taxes on farm property.
- Social security and Medicare taxes you paid to match what you are required to withhold from farm employees' wages and any federal unemployment tax paid. To deduct one-half of your self-employment tax, see the instructions for Form 1040, line 25, on page 21.
- Federal highway use tax.

Do not deduct:

- Federal income taxes
- Estate and gift taxes
- Taxes assessed for improvements, such as paving and sewers
- Taxes on your home or personal use property.
- State and local sales taxes on property purchased for use in your farm business. Instead, treat these taxes as part of the cost of the property.
- Other taxes not related to the farm business.

## Line 32

Enter amounts you paid for gas, electricity, water, etc., for business use on the farm. Do not include personal utilities.

You cannot deduct the base rate (including taxes) of the first telephone line into your residence, even if you use it for business. See the instructions for **Schedule C (Form 1040), line 25**, on page C-5.

## Lines 34a through 34f

Include all ordinary and necessary farm expenses not deducted elsewhere on **Schedule C**, such as advertising, office supplies, etc.

**Amortization.** You can amortize qualifying pre-1981 and restoration costs over an 84-month period. You can also amortize certain business startup costs over a period of

type. For example, home mortgage interest and investment interest are treated differently. "Interest allocation" rules require you to allocate (classify) your interest expense so it is deducted on the correct line of your return and affect the right tax treatment. These rules could affect how much interest you are allowed to deduct on Schedule F.

Generally, you allocate interest expense by tracing how the proceeds of the loan are used. Get Pub. 535, *Business Expenses*, for details.

You can deduct interest on a debt secured by your main home, and any of the proceeds from that debt were used in your farming business. See Pub. 535 to figure the amount that is deductible on Schedule F.

If you have a mortgage on real property used in your farming business (other than your main home), enter on line 23a the interest you paid for 1993 to banks or other financial institutions for which you received a **Form 1098, Mortgage Interest Statement**.

**Note:** If the recipient was not a financial institution or you did not receive a **Form 1098** from the recipient, report your mortgage interest on line 23b.

If you paid \$600 or more of interest on this mortgage, the recipient should send you a **Form 1098** by January 31, 1994. If you did not receive a total interest received from you during 1993, this statement must be sent to you by January 31, 1994. If you paid more mortgage interest to financial institutions than is shown on **Form 1098** or similar statement, see Pub. 535 to find out if you can deduct the additional interest. If you can, enter the amount on line 23a. Attach a statement to your return explaining the difference and write "See attached" in the left margin next to line 23a.

If you and at least one other person (other than your spouse) if you file a joint return) were liable for and paid interest on the mortgage and the other person received the **Form 1098**, report your share of the interest on line 23b. Attach a statement to your return showing the name and address of the person who received the **Form 1098** in the left margin, next to line 23b, write "See attached."

On line 23b, enter the interest on other loans related to this farm. Do not deduct interest you prepaid in 1993 for later years, include only the part that applies to 1993.

## Line 24

Enter amounts you paid for farm labor minus the amount of any jobs credit you claimed on **Form 5884, Jobs Credit**. Do not include amounts paid to yourself.

Count the cost of boarding farm labor but not the value of any products they used from the farm. Count only what you paid house- hold help to care for farm laborers.

**Caution:** If you provided taxable fringe benefits to your employees, such as personal use of a car, do not include in farm labor the amounts you depreciated or deducted elsewhere.

## Line 25

Enter your deduction for contributions to employee pension, profit-sharing, or annuity plans if the plan included you as a self-employed person. See the instructions for

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## Line 15

Enter amounts paid for custom hire or machine work (the machine operator furnished the equipment). Do not include amounts paid for rental or lease of equipment that you operated yourself. Report those amounts on line 26a.

## Line 16

You can deduct depreciation of buildings, improvements, cars and trucks, machinery, and other farm equipment of a permanent nature.

Do not deduct depreciation on your home, furniture, or other personal items, land, livestock, or property held for resale, or other property in your inventory.

You may also choose under Internal Revenue Code section 179 to expense a portion of the cost of certain tangible property you bought in 1993 for use in your business.

For more details, including when you must complete and attach **Form 4562**, see the instructions for **Schedule C (Form 1040), line 13**, on page C-3.

## Line 17

Deduct contributions to employee benefit programs that are not an incidental part of a pension or profit-sharing plan included on line 25. Examples are accident and health plans, group-term life insurance, and dependent care assistance programs.

Do not include on line 17 any contributions you made on your behalf as a self-employed person to an accident and health plan or group-term life insurance. You may be able to deduct on **Form 1040**, line 26, part of the amount you paid for health insurance on behalf of yourself, your spouse, and dependents, even if you do not itemize your deductions. See the **Form 1040** instructions on page 22, for more details.

## Line 18

Generally, you cannot currently deduct expenses for feed to be consumed by your livestock in a later tax year. See **Prepaid Farming Expenses** on page F-3.

## Line 20

Do not include as freight paid the cost of transportation incurred in purchasing livestock held for resale. Instead, add these costs to the cost of the livestock, and deduct them when the livestock are sold.

## Line 22

Deduct premiums paid for farm business insurance on line 22. Deduct on line 17 amounts paid for employee accident and health insurance.

Do not deduct amounts credited to a reserve for self-insurance or premiums paid for a policy that pays for your lost earnings due to sickness or disability.

## Lines 23a and 23b

**Interest Allocation Rules.** The tax treatment of interest expense differs depending on its

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For more information, see Pub. 225.

**Prepaid Farming Expenses.** Generally, if you use the cash method of accounting and your prepaid expenses are more than 50% of your other deductible farming expenses, your other similar farm supplies are deductible only in the year that you actually use them. The cost of poultry bought for use in the business must be spread over 12 months or less. The useful life of the poultry, whichever is less. The cost of poultry bought for resale is deductible in the year the poultry is sold or otherwise disposed of. For an exception to this rule and additional information on prepaid expenses, see Pub. 225.

## Line 12

You can deduct the actual cost of running your car or truck, or take the standard mileage rate. You must use actual costs if you did not own the vehicle or if you used more than one vehicle simultaneously in your business (such as in fleet operations).

If you deduct actual costs, include on line 12 the business portion of expenses for gasoline, oil, repairs, insurance, tires, license plates, etc. Show depreciation on line 16 and rent or lease payments on line 26a.

If you want to take the standard mileage rate, multiply the number of business miles by 28 cents a mile. Add to this amount your parking fees and tolls, and enter the total on line 12.

If you claim any car or truck expenses (actual or the standard mileage rate), you must provide the information requested in Part V of **Form 4562** and attach **Form 4562** to your return.

For more details, get Pub. 917, *Business Use of a Car*.

## Line 14

Amounts you spent to conserve soil or water, or to prevent erosion of your land, can be deducted only if the expenses are consistent with a conservation plan approved by the Soil Conservation Service (SCS) of the Department of Agriculture for the area in which your land is located. If no plan exists, the expenses must be consistent with a plan of a comparable state agency. You cannot deduct the expenses if they were paid or incurred for land used in farming (except hobby farming) or for land used in mining, quarrying, or water conservation. For details, see **Soil and Water Conservation Plan Certification**, to your return if you claim this deduction.

Do not deduct expenses you pay or incur to drain or fill wetlands or to prepare land for center pivot irrigation systems.

The amount you deduct may not exceed 25% of your gross income from farming (excluding certain gains from selling assets such as farm machinery and land). If your conservation expenses are more than the limit, the excess may be carried forward and deducted in later tax years. However, the amount deductible for any year may not exceed 25% of gross income from farming. See **Attachment to the Original Form 6645** for your return for each carryover year you claim the deduction.

or capitalized. These expenses include the direct costs of the property and the share of any indirect costs allocable to that property. However, these rules generally do not apply to:

1. Expenses of raising animals.
2. Expenses of producing any plant that has a preproductive period of 2 years or less, or a preproductive period of 3 years or less.
3. Expenses of replanting certain crops if they were lost or damaged by reason of pestis, or casualty.

**Note:** Exceptions 1 and 2 above do not apply to tax shelters, farm syndicates, or partnerships required to use the accrual method of accounting under Internal Revenue Code section 447 or 448.

But you may be able to deduct (rather than capitalize) the expenses of producing a plant with a preproductive period of more than 2 years. See **Election to Deduct Certain Preproductive Period Expenses** below.

Do not reduce your deductions on lines 12 through 34e by the preproductive period expenses you are required to capitalize. Instead, enter the total amount capitalized in **Part II, line 34f**. See **Preproductive Period Expenses** on page F-5 for more details.

**If you revoked a prior election to deduct preproductive period expenses for animals,** you must continue to apply the alternative depreciation rules to property placed in service while your election was in effect. Also, deduct what you have recovered as ordinary income when you dispose of the animals. If you revoked a prior election to use the simplified method of capitalizing the costs of raising female beef or dairy cattle, you must continue to amortize the costs capitalized in years beginning before 1989.

**Election to Deduct Certain Preproductive Period Expenses.** If the preproductive period of any plant you produce is more than 2 years, you may choose to currently deduct the expenses rather than capitalize them. But you may not make this election for the costs of planting or growing citrus or almond groves that are incurred before the end of the 4th tax year beginning with the tax year you planted them in their permanent grove. By deducting the preproductive period expenses for which you may make this election, you are treated as having made the election.

**Note:** In the case of a partnership or S corporation, the election must be made by the partner or shareholder. This election may not be made by tax shelters, farm syndicates, or partners in partnerships required to use the accrual method of accounting under Internal Revenue Code section 447 or 448.

If you make the election to deduct preproductive expenses for plants, any gain you realize when disposing of the plants is ordinary income up to the amount of the preproductive expenses you deducted. Also, the alternative depreciation rules apply to property placed in service in any year your election is in effect. Unless you obtain the consent of the IRS, you must make this election for the first tax year in which you engage in a farming business involving the production of property subject to the capitalization rules. You may not revoke this election without the consent of the IRS.

## Line 10

Use this line to report income not shown on lines 1 through 9. For example, include the following income items on line 10:

- Illegal federal irrigation subsidies. See Pub. 225.
- Bartering income.
- Income from discharge of indebtedness. Generally, if a debt is canceled or forgiven, you must include the canceled amount in income. However, certain solvent farmers may exclude from income discharged qualified farm indebtedness. For information on whether you must include in income any discharge of indebtedness, see Pub. 225.
- State gasoline or fuel tax refund you got in 1993.
- The amount of credit for Federal tax paid on fuels claimed on your 1992 **Form 1040**.
- The amount of credit for alcohol used as a fuel that was entered on **Form 6478**.
- Any recapture of excess depreciation, including any section 179 expense deduction, if the business use percentage of any listed property decreased to 50% or less in 1993. Use **Form 4797**, *Sales of Business Property*, to figure the recapture. See the instructions for **Schedule C (Form 1040), line 13**, on page C-3 for the definition of listed property.
- The inclusion amount on leased listed property (other than vehicles) when the business use percentage drops to 50% or less. Get Pub. 534, *Depreciation*, to figure the amount.

Report the gain or loss on the sale of commodity futures contracts on this line of contracts were made to protect you from price changes. These are a form of business insurance and are considered hedges. If you had a loss in a closed futures contract, enclose it in parentheses.

**Caution:** For property acquired and hedging positions established, you must clearly identify on your books and records that the transaction was a hedging transaction.

Purchase or sales contracts are not true hedges if they offset losses that already occurred. If you bought or sold commodity futures with the hope of making a profit due to favorable price changes, do not report the profit or loss on this line. Report it on **Form 6781**.

## Part II. Farm Expenses

Do not deduct

- Personal or living expenses (such as taxes, insurance, or repairs on your home) that do not produce farm income.
- Expenses of raising anything you or your family used.
- The value of animals you raised that died.
- Loss of inventory.
- Personal losses.

If you were repaid for any part of an expense, you must subtract the amount you were repaid from the deduction.

**Capitalized Costs of Property.** If you produced real or tangible personal property or acquired property for resale, certain expenses must be included in inventory costs





## Community Income

In most cases, if any of the income from a business (including farming) is a community income, all of the income from that business is SE earnings. The facts in each case will depend on the facts. If you and your spouse are partners in a partnership, see **Partnership Income or Loss** below.

If you and your spouse had community income and file separate returns, attach Schedule SE to the return of the spouse with the SE income. Also attach Schedules C, C-EZ, or F.

**Caution:** Community income included on Schedules C, C-EZ, or F must be divided for income tax purposes on the basis of the community property laws.

## Fiscal Year Filers

If your tax year is a fiscal year, use the tax rate and earnings base that apply at the time the fiscal year begins. Do not prorate the tax or earnings base for a fiscal year that overlaps the date of a rate or earnings base change.

## Specific Instructions

Read the chart on page 1 of Schedule SE to see if you can use Section A, Short Schedule SE, or you must use Section B, Long Schedule SE. For either section, you need to know what to include as net earnings before tax. See instructions below to see what to include as net earnings and how to fill in line 1 and 2 of either Short or Long Schedule SE. Enter all negative amounts in parentheses.

## Net Earnings From Self-Employment

### What Is Included in Net SE Earnings?

In most cases, net earnings include your net profit from a farm or nonfarm business. If you were a partner in a partnership, see the instructions below.

### Partnership Income or Loss

If you were a general or limited partner in a partnership, include on line 1 or line 2, whichever applies, the amount from line 15a of Schedule K-1 (Form 1065). If you were a general partner, reduce this amount before entering it on Schedule SE by any section 179 expense deduction claimed, unamortized partnership expenses claimed, and depletion claimed on oil and gas properties. If you reduce the amount, you enter on Schedule SE, attach an explanation.

If you were a general partner, the amount reported by the partnership on line 15a of Schedule K-1 should include your share of partnership income or loss subject to SE tax, and any guaranteed payments the partnership made to you for services or for the use of capital. If you were a limited partner, the amount reported on line 15a of Schedule K-1 should include only guaranteed payments

Federal-state social security coverage agreement.

- Interest received in the course of any trade or business, such as interest on notes or accounts receivable.
- Fees and other payments received by you for services as a director of a corporation.
- Recapture amounts under sections 179 and 280F that you included in gross income because the business use of the property dropped to 50% or less. Do not include amounts you recaptured on the disposition of property. See Form 4797, Sales of Business Property.

If you were married and both you and your spouse were partners in a partnership, each of you is subject to SE tax on your own share of the partnership income. Each of you must file a Schedule SE and report the partnership income or loss on Schedule E (Form 1040), Part II, for income tax purposes.

SE income belongs to the person who is the member of the partnership and cannot be treated as SE income by the nonmember spouse even in community property states. If a partner dies and the partnership continues, include in SE income the deceased's distributive share of the partnership's ordinary income or loss through the end of the month in which he or she dies. See Internal Revenue Code section 1402(f).

### Share Farming

You are considered self-employed if you produced crops or livestock on someone else's land for a share of the crops or livestock produced (for a share of the proceeds), you sold the crops or livestock for others, you paid another person to farm the land for you, or you worked on the farm for you. Report actual gross income from share farming on Schedule F (Form 1040) and for SE tax purposes on Schedule SE. For more details, get Pub. 225, Farmer's Tax Guide.

### Other Income and Losses Included in Net Earnings From Self-Employment

- Rental income from a farm if, as landlord, you participated materially in the production or management of the production of farm products on this land. This income is farm income. To determine whether you participated materially in farm management or production, do not consider the activities of any agent who acted for you. The material participation tests are explained in Pub. 225.
- Cash or a payment-in-kind from the Department of Agriculture for participating in a land diversion program.
- Payments for the use of rooms or other space when you also provided substantial services. Examples are hotel rooms, board- ing houses, tourist camps or homes, parking lots, warehouses, and storage garages.
- Income from the retail sale of newspapers and magazines if you were age 18 or older and kept the profits.
- Amounts received by current or former self-employed insurance agents that are paid after retirement but calculated as a percentage of commissions received from the paying company before retirement.
- Renewal commissions; or
- Deferred commissions, paid after retirement for sales made before retirement.

- Income as a crew member of a fishing vessel with a crew of normally fewer than 10 people. See Pub. 595.
- Fees as a state or local government employee if you were paid only on a fee basis and the job was not covered under a

SE, be sure to include statutory, employee social security wages and tips from Form W-2 on line 8a, and statutory employee Medicare wages and tips from Form W-2 on line 12a.

## Optional Methods

### How Can the Optional Methods Help You?

**Social Security Coverage.** The optional methods may give you credit toward your social security coverage even though you have a loss or a small amount of income from self-employment.

**Earned Income Credit.** Using the optional methods may qualify you to claim the earned income credit or give you a larger credit for your net SE earnings (determined without using the optional methods) are less than \$1,600. Figure the earned income credit with and without using the optional methods to see if the optional methods will benefit you.

**Child and Dependent Care Credit.** The optional methods may also help you qualify for this credit or give you a larger credit if your net SE earnings (determined without using the optional methods) are less than \$1,600. Figure this credit with and without using the optional methods to see if the optional methods will benefit you.

**Note:** Using the optional methods may give you the benefits described above, but they may also increase your self-employment tax.

### Farm Optional Method

You may use this method to figure your net earnings from farm self-employment if your gross farm income was \$2,400 or less OR your gross farm income was more than \$2,400 but your net farm profits (defined below) were less than \$1,733. There is no limit on how many years you can use this method.

Under this method, you report on line 17, Part II, two-thirds of your gross farm income, up to \$1,600, as your net earnings. This method can increase or decrease your net SE farm earnings even if the farming business resulted in a loss.

You may change the method after you file your return. For example, you can change from the regular to the optional method or from the optional to the regular method.

For a farm partnership, figure your share of gross income based on the partnership agreement with guaranteed payments, your share of the partnership's gross income is your guaranteed payments plus your share of the gross income after it is reduced by all guaranteed payments of the partnership. If you are a limited partner, include only guaranteed payments for services you actually rendered to or on behalf of the partnership.

**Net farm profits** is the total of the amounts from Schedule F (Form 1040), line 36, and Schedule K-1 (Form 1065), line 15a, from farm partnerships.

### Nonfarm Optional Method

You may be able to use this method to figure your net earnings from nonfarm self-employment if your nonfarm profits (defined below) were less than \$1,733, and also less than 72.189% of your gross nonfarm income. To use this method, you also must be regularly self-employed. You meet this

requirement if your actual net earnings from self-employment were \$400 or more in 2 of the 3 years preceding the year you use the nonfarm method. The net earnings of \$400 or more could be from either farm or nonfarm earnings or both. The net earnings include your distributive share of partnership income or loss subject to SE tax. Use of the nonfarm optional method from nonfarm self-employment is limited to 5 years. The 5 years do not have to be consecutive.

Under this method, you report on line 19, Part II, two-thirds of your gross nonfarm income, up to \$1,600, as your net earnings. But you may not report less than your actual net earnings from nonfarm self-employment.

You may change the method after you file your return. For example, you can change from the regular to the optional method or from the optional to the regular method.

Figure your share of gross income from a nonfarm partnership in the same manner as a farm partnership. See **Farm, Optional Method** above for details.

**Net nonfarm profits** is the total of the amounts from Schedule C (Form 1040), line 31 (or Schedule C-EZ (Form 1040), line 3), and Schedule K-1 (Form 1065), line 15a, from other than farm partnerships.

### Using Both Optional Methods

If you can use both methods, you may report less than your total actual net earnings from farm and nonfarm income, but you cannot report less than your actual net earnings from nonfarm SE income alone.

If you use both methods to figure net earnings, you cannot report more than \$1,600 of net SE earnings.

## Major Categories of Federal Income and Outlays for Fiscal Year 1992

On or before the first Monday in February of each year, the President is required by law to submit to the Congress a budget proposal for the fiscal year that begins the following October. The budget plan sets forth the President's proposed receipts, spending, and the deficit for the Federal government. The plan includes recommendations for new legislation as well as recommendations to change, eliminate, and add programs. After receipt of the President's proposal, the Congress reviews the proposal and makes changes. It then passes a budget resolution setting its own targets for receipts, outlays, and the deficit. Individual spending and revenue bills are then enacted consistent with the goals of the budget resolution.

In fiscal year 1992 (which began on October 1, 1991, and ended on September 30, 1992), Federal income was \$1,090.5 billion and outlays were \$1,380.9 billion, leaving a deficit of \$290.4 billion.

**Federal Income**  
Income and social insurance taxes are by far the largest source of receipts in 1992. Individuals paid \$476 billion in income taxes and corporations paid \$100.3 billion. Social security and other insurance and retirement contributions were \$143.7 billion. Excise taxes were \$45.6 billion. The remaining \$55.0 billion of receipts were from Federal Reserve deposits, customs duties, estate and gift taxes, and other miscellaneous receipts. (These figures do not total to \$1,090.5 billion due to rounding.)

**Federal Outlays**  
About 79% of total outlays were financed by tax receipts and the remaining 21% were financed by borrowing. Government receipts and borrowing finance a wide range of public services. The following is the breakdown of total outlays for fiscal year 1992:

1. **Social security, Medicare, and other retirement:** \$469.7 billion. These programs provide income support for the retired and disabled and medical care for the elderly.

2. **National defense, veterans, and foreign affairs:** \$348.6 billion. About 21% of outlays were to equip, modernize, and pay our armed forces and to fund other national defense activities. About 2% went for veterans' benefits and services, and about 1% went for international activities, including military and economic assistance to foreign countries and the maintenance of United States embassies abroad.

3. **Net interest:** \$199.4 billion. About 14% of total outlays were for net interest payments on the public debt.

4. **Physical, human, and community development:** \$139.5 billion. About 10% of total outlays were for agriculture, natural resources and environmental programs, transportation programs, aid for elementary and secondary education and direct assistance to college students, job training programs, deposit insurance, commerce and housing credit, and community development, and space, energy, and general science programs.

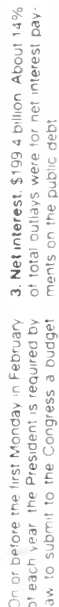
5. **Social programs:** \$235.6 billion. The Federal government spent 10% of total outlays to fund Medicaid, food stamps and

to families with dependent children, supplemental security income, and related programs. About 7% was spent for health research and public health programs, unemployment compensation, assisted housing, and social services.

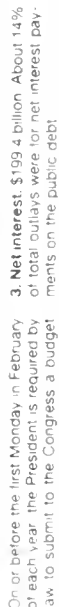
6. **Law enforcement and general government:** \$27.4 billion. About 2% of total outlays were for judicial activities, Federal law enforcement, and prisons, and to provide for the general costs of the Federal government, including the collection of taxes and legislative activities.

These pie charts show the relative sizes of the major categories of Federal income and outlays for fiscal year 1992.

**Where the Income Came From:**



**What the Outlays Were:**



The percentages on this page exclude unabsorbed operating receipts which were \$39.3 billion in fiscal year 1992. In the budget, these receipts are other against spending in figuring the outlay totals shown above. These receipts are primarily for the U.S. Government's share of its employee retirement programs and rents and royalties on the Outer Continental Shelf.

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\* These items may not be included in this package. We've sent you only the forms you may need based on what you filed last year to reduce printing costs.

1993 Form 1040A page 2

Name(s) shown on page 1

17 Enter the amount from line 16		17
<p><b>18a</b> Check <input type="checkbox"/> You were 65 or older <input type="checkbox"/> Blind <input type="checkbox"/> Enter number of <input type="checkbox"/> boxes checked ▶ 18a</p> <p><b>b</b> If your parent (or someone else) can claim you as a dependent, check here ▶ 18b <input type="checkbox"/></p> <p><b>c</b> If you are married filing separately and your spouse files Form 1040 and itemizes deductions, see page 36 and check here ▶ 18c <input type="checkbox"/></p>		
<p><b>19</b> Enter the standard deduction shown below for your filing status. But if you checked any box on line 18a or b, go to page 36 to find your standard deduction. <b>If you checked box 18c, enter -0-</b>.</p> <p>• Single—\$3,700 • Head of household—\$4,450</p> <p>• Married filing jointly or Qualifying widow(er)—\$6,200</p> <p>• Married filing separately—\$3,100</p>		
20 Subtract line 19 from line 17. If line 19 is more than line 17, enter -0-		19
21 Multiply \$2,350 by the total number of exemptions claimed on line 6e		20
22 Subtract line 21 from line 20. If line 21 is more than line 20, enter -0-		21
<p><b>23</b> This is your <b>taxable income</b>.</p> <p>Find the tax on the amount on line 22. Check if from:</p> <p><input type="checkbox"/> Tax Table (pages 50-55) or <input type="checkbox"/> Form 8615 (see page 38) ▶ 23</p>		
<p><b>24a</b> Credit for child and dependent care expenses</p> <p>Complete and attach Schedule 2 ▶ 24a</p> <p><b>b</b> Credit for the elderly or the disabled</p> <p>Complete and attach Schedule 3 ▶ 24b</p> <p><b>c</b> Add lines 24a and 24b. These are your <b>total credits</b>.</p>		
25 Subtract line 24c from line 23. If line 24c is more than line 23, enter -0-		24c
26 Advance earned income credit payments from Form W-2		25
27 Add lines 25 and 26. This is your <b>total tax</b> .		26
<p><b>28a</b> Total Federal income tax withheld. If any tax is from Form(s) 1099, check here. ▶ <input type="checkbox"/> 28a</p> <p><b>b</b> 1993 estimated tax payments and amount applied from 1992 return. ▶ 28b</p> <p><b>c</b> <b>Earned income credit</b>. Complete and attach Schedule EIC. ▶ 28c</p> <p><b>d</b> Add lines 28a, 28b, and 28c. These are your <b>total payments</b>. ▶ 28d</p>		
29 If line 28d is more than line 27, subtract line 27 from line 28d		29
30 This is the amount you <b>overpaid</b> .		30
31 Amount of line 29 you want <b>refunded to you</b> .		31
<p><b>1994 estimated tax</b>.</p> <p>If line 27 is more than line 28d, subtract line 28d from line 27. This is the <b>amount you owe</b>. For details on how to pay, including what to write on your payment, see page 42.</p>		
33 Estimated tax penalty (see page 43).		32
<p><b>33</b> Also, include on line 32</p>		

1993 Form 1040A page 2

[illegible]

**Schedule 1**  
(Form 1040A)

Department of the Treasury—Internal Revenue Service

**Interest and Dividend Income**  
**for Form 1040A Filers**

**1993**

Names shown on Form 1040A

## Part I

**Note:** If you received a Form 1099-INT, Form 1099-DIV, or substitute statement from a brokerage firm, enter the firm's name and the total interest shown on that form

income  
(See pages 25  
and 56)

1 List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see page 56 and list this interest first. Also, show that buyer's social security number and address.

	buyer's social security number and address	Amount
1		
2	Add the amounts on line 1.	2
3	Excludable interest on series EE U.S. savings bonds issued after 1989 from Form 8815; line 14. You MUST attach Form 8815 to Form 1040A.	3
4	Subtract line 3 from line 2. Enter the result here and on Form 1040A, line 8a.	4

## Part II

**Note:** If you received a Form 1099-DIV or substitute statement from a brokerage firm, enter the firm's name and the total dividends shown on that form.

Dividend  
income

5 List name of payer

[illegible]

For Paperwork Reduction Act Notice, see Form 1040A instructions.	Cat No 12075R	1993 Schedule 1 (Form 1040A) page 1
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**Schedule 2**  
(Form 1040A)  
Department of the Treasury—Internal Revenue Service  
**Child and Dependent Care Expenses for Form 1040A Filers** (X) **1993**  
OMB No. 1545-0045  
Names shown on Form 1040A

You need to understand the following terms to complete this schedule: **Dependent care benefits**, **Earned income**, **Qualified expenses**, and **Qualifying person(s)**. See **Important terms** on page 58. Also, if you had a child born in 1993 and line 17 of Form 1040A is less than \$23,050, see **A change to note** on page 59.

Part I Persons or organizations who provided the care	(a) Care provider's name	(b) Address (number, street apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see page 61)	1993 Schedule 2 (Form 1040A) page 2
1					
2					
3					

(If you need more space, use the bottom of page 2.)

2 Add the amounts in column (d) of line 1.

3 Enter the number of qualifying persons cared for in 1993 2

Did you receive dependent care benefits? NO YES Complete only Part II below Complete Part III on the back now.

**Part II**  
**Credit for child and dependent care expenses**

4 Enter the amount of qualified expenses you incurred and paid in 1993. DO NOT enter more than \$2,400 for one qualifying person or \$4,800 for two or more persons. If you completed Part III, enter the amount from line 25.

5 Enter YOUR earned income.

6 If married filing a joint return, enter YOUR SPOUSE'S earned income (if student or disabled, see page 61); all others, enter the amount from line 5.

7 Enter the smallest of line 4, 5, or 6.

8 Enter the amount from Form 1040A, line 17.

9 Enter on line 9 the decimal amount shown below that applies to the amount on line 8.

If line 8 is—	But not over	Decimal amount is	If line 8 is—	But not over	Decimal amount is
Over	Over	Over	Over	Over	Over
\$0—10,000	10,000—12,000	12,000—14,000	14,000—16,000	16,000—18,000	18,000—20,000
.30	.29	.28	.27	.26	.25
20,000—22,000	22,000—24,000	24,000—26,000	26,000—28,000	28,000—No limit	
.24	.23	.22	.21	.20	

10 Multiply line 7 by the decimal amount on line 9. Enter the result. Then, see page 61 for the amount of credit to enter on Form 1040A, line 24a.

**Caution:** If you paid \$50 or more in a calendar quarter to a person who worked in your home, you must file an employment tax return. Get Form 942 for details.

For Paperwork Reduction Act Notice, see Form 1040A instructions.

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1993 Schedule 2 (Form 1040A) page 2  
Names shown on page 1

**Part III**  
**Dependent care benefits**

11 Enter the total amount of dependent care benefits you received for 1993. This amount should be shown in box 10 of your W-2 form(s). DO NOT include amounts that were reported to you as wages in box 1 of Form(s) W-2.

12 Enter the amount forfeited, if any. See page 62.

13 Subtract line 12 from line 11.

14 Enter the total amount of qualified expenses incurred in 1993 for the care of the qualifying person(s).

15 Enter the smaller of line 13 or 14.

16 Enter YOUR earned income.

17 If married filing a joint return, enter YOUR SPOUSE'S earned income (if student or disabled, see the line 6 instructions); if married filing a separate return, see the instructions for the amount to enter; all others, enter the amount from line 16.

18 Enter the smallest of line 15, 16, or 17.

19 Excluded benefits. Enter here the smaller of the following:  
a The amount from line 18, or  
a \$5,000 (\$2,500 if married filing a separate return and you were required to enter your spouse's earned income on line 17)

20 Taxable benefits. Subtract line 19 from line 13. Also, include this amount on Form 1040A, line 7. In the space to the left of line 7, write "DCB."

To claim the child and dependent care credit, complete lines 21–25 below, and lines 4–10 on the front of this schedule.

21 Enter the amount of qualified expenses you incurred and paid in 1993. DO NOT include on this line any excluded benefits shown on line 19.

22 Enter \$2,400 (\$4,800 if two or more qualifying persons).

23 Enter the amount from line 19.

24 Subtract line 23 from line 22. If zero or less, STOP. You cannot take the credit. Exception: If you paid 1992 expenses in 1993, see the line 10 instructions.

25 Enter the smaller of line 21 or 24 here and on line 4 on the front of this schedule.

1993 Schedule 2 (Form 1040A) page 2

**Schedule 3**  
(Form 1040A)  
Department of the Treasury—Internal Revenue Service  
**Credit for the Elderly or the Disabled**  
for Form 1040A Filers **1993**  
OMB No. 1545-0085

Names shown on Form 1040A Your social security number

You may be able to use Schedule 3 to reduce your tax if by the end of 1993

- You were age 65 or older, **OR** • You were under age 65, you retired on permanent and total disability, and you received taxable disability income

But you must also meet other tests. See the separate instructions for Schedule 3

**Note:** In most cases, the IRS can figure the credit for you. See page 38 of the Form 1040A instructions.

**If your filing status is:** And by the end of 1993: Check only one box:

- Single.  
Head of household, or  
Qualifying widow(er)  
with dependent child
- 1 You were 65 or older ☐ 1  
2 You were under 65 and you retired on permanent and total disability ☐ 2
- Married filing a joint return
- 3 Both spouses were 65 or older ☐ 3  
4 Both spouses were under 65, but only one spouse retired on permanent and total disability ☐ 4  
5 Both spouses were under 65, and both retired on permanent and total disability ☐ 5  
6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability ☐ 6  
7 One spouse was 65 or older, and the other spouse was under 65 and **NOT** retired on permanent and total disability ☐ 7

- Married filing a separate return
- 8 You were 65 or older and you lived apart from your spouse for all of 1993 ☐ 8  
9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 1993 ☐ 9

**If you checked box 1, 3, 7, or 8, skip Part II and complete Part III on the back. All others, complete Parts II and III.**

**Part II**  
**Statement of permanent and total disability**

- IF: 1** You filed a physician's statement for this disability for 1993 or an earlier year, or you filed a statement for tax years after 1993 and your physician signed line B on the statement, **AND**
- 2** Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 1993, check this box ☐
- If you checked this box, you do not have to file another statement for 1993.  
• If you did not check this box, have your physician complete the following statement.

**Physician's statement** (See instructions at bottom of page 2.)

I certify that

was permanently and totally disabled on January 1, 1976, or January 1, 1977, **OR** was permanently and totally disabled on the date he or she retired. If retired after December 31, 1976, enter the date retired **▶**

**Physician:** Sign your name on either line A or B below.

**A** The disability has lasted or can be expected to last continuously for at least a year

**B** There is no reasonable probability that the disabled condition will ever improve

Physician's name \_\_\_\_\_ Physician's address \_\_\_\_\_  
Physician's signature \_\_\_\_\_ Date \_\_\_\_\_  
Physician's signature \_\_\_\_\_ Date \_\_\_\_\_

For Paperwork Reduction Act Notice, see Form 1040A instructions. **215** 1993 Schedule 3 (Form 1040A) page 1

1993 Schedule 3 (Form 1040A) page 2

Names shown on page 1

**Part III**  
**Figure your credit**

**10 If you checked (in Part I):**

- Box 1, 2, 4, or 7  
Box 3, 5, or 6  
Box 8 or 9

**Enter:**

- \$5,000  
\$7,500  
\$3,750

**Caution:** If you checked box 2, 4, 5, 6, or 9 in Part I, you **MUST** complete line 11 below. All others, skip line 11 and enter the amount from line 10 on line 12.

- 11** • If you checked box 6 in Part I, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total  
• If you checked box 2, 4, or 9 in Part I, enter your taxable disability income  
• If you checked box 5 in Part I, add your taxable disability income to your spouse's taxable disability income. Enter the total

**TIP:** For more details on what to include on line 11, see the instructions.

**12** • If you completed line 11, look at lines 10 and 11. Enter the smaller of the two amounts

• All others, enter the amount from line 10

**13** Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 1993:

- a Nontaxable part of social security benefits, and  
b Nontaxable part of railroad retirement benefits treated as social security. See instructions.

**13a**

**13b**

**13c**

**14** Enter the amount from Form 1040A, line 17.

**15 If you checked (in Part I):**

- Box 1 or 2 **Enter:**  
Box 3, 4, 5, 6, or 7 \$7,500  
Box 8 or 9 \$10,000

**16** Subtract line 15 from line 14. If line 15 is more than line 14, enter -0-

**17** Divide line 16 above by 2.

**18** Add lines 13c and 17.

**19** Subtract line 18 from line 12. If line 18 is more than line 12, stop here; you cannot take the credit. Otherwise, go to line 21.

**20** Decimal amount used to figure the credit.

**21** Multiply line 19 above by the decimal amount (15) on line 20. Enter the result here and on Form 1040A, line 24b.

**18**

**19**

**20**

**21**

**Instructions for Physician's statement**

- Taxpayer:** If you retired after December 31, 1976, enter the date you retired in the space provided in Part II.
- Physician:**—A person is permanently and totally disabled if **both** of the following apply:
1. He or she cannot engage in any substantial gainful activity because of a physical or mental condition, and
  2. A physician determines that the disability has lasted or can be expected to last continuously for at least a year or can lead to death.

1993 Schedule 3 (Form 1040A) page 2

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## Instructions for Form 1040EZ

## Use this form if

- Your filing status is single or married filing jointly
- You (and your spouse if married) were under 65 on January 1, 1994, and not blind at the end of 1993
- You do not claim any dependents
- Your taxable income (line 6) is less than \$50,000
- You had only wages, salaries, tips, and taxable scholarship or fellowship grants, and your taxable interest income was \$400 or less. But if you earned tips, including allocated tips, that are not included in box 5 and box 7 of your W-2, you may not be able to use Form 1040EZ. See page 13.
- You did not receive any advance earned income credit payments

**Caution:** If married and either you or your spouse had total wages of over \$57,600, you may not be able to use this form. See page 6.

If you are not sure about your filing status, see page 12. If you have questions about dependents, call Tele-Tax (see page 22) and listen to topic 354. If you can't use this form, call Tele-Tax (see page 22) and listen to topic 352.

Because this form is read by a machine, please print your numbers inside the boxes like this

9 8 7 6 5 4 3 2 1 0

Do not type your numbers. Do not use dollar signs

Most people can fill in the form by following the instructions on the front. But you will have to use the booklet if you received a scholarship or fellowship grant or tax-exempt interest income, such as on municipal bonds. Also, use the booklet if you received a Form 1099-INT showing income tax withheld (backup withholding).

**Remember,** you must report all wages, salaries, and tips even if you don't get a W-2 form from your employer. You must also report all your taxable interest income, including interest from banks, savings and loans, credit unions, etc., even if you don't get a Form 1099-INT.

If you paid someone to prepare your return, see page 17.

## Worksheet

Use this worksheet to figure the amount to enter on line 5 if someone can claim you (or your spouse if married) as a dependent, even if that person chooses not to do so. To find out if someone can claim you as a dependent, call Tele-Tax (see page 22) and listen to topic 354.

**A.** Enter the amount from line 2 on the front

**B.** Minimum standard deduction.

**C.** Enter the LARGER of line A or line B here

**D.** Maximum standard deduction. If single, enter 3,700.00; if married, enter 6,200.00

**E.** Enter the SMALLER of line C or line D here. This is your standard deduction.

**F.** Exemption amount.

• If single, enter 0

• If married and both you and your spouse can be claimed as dependents, enter 0.

• If married and only one of you can be claimed as a dependent, enter 2,350.00.

**G.** Add lines E and F. Enter the total here and on line 5 on the front.

**F.**

**G.**

If you checked "No" on line 5 because no one can claim you (or your spouse if married) as a dependent, enter on line 5 the amount shown below that applies to you

• Single, enter 6,050.00. This is the total of your standard deduction (3,700.00) and personal exemption (2,350.00).

• Married, enter 10,900.00. This is the total of your standard deduction (6,200.00), exemption for yourself (2,350.00), and exemption for your spouse (2,350.00).

Please see page 17 of the Form 1040EZ booklet for a list of common mistakes to avoid that will help you make sure your form is filled in correctly.

## Avoid mistakes

**Mailing your return** Mail your return by April 15, 1994. Use the envelope that came with your booklet. If you don't have that envelope, see page 29 for the address to use.

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Form 1040EZ  
Income Tax Return for Single and Joint Filers With No Dependents 1993

Department of the Treasury Internal Revenue Service

OMB No. 1545-0045

Your social security number


Spouse's social security number


Yes No



Dollars

Cents















For IRS Use Only — Please do not write in boxes below.

Print your name first initial last	
L A	
B E	
C E	
D E	
E E	
F E	
G E	
H E	
I E	
J E	
K E	
L E	
M E	
N E	
O E	
P E	
Q E	
R E	
S E	
T E	
U E	
V E	
W E	
X E	
Y E	
Z E	

See instructions on back and in Form 1040EZ booklet.

Note: Checking "Yes" will not change your tax or reduce your refund.

Do you want \$3 to go to this fund?

If a joint return, does your spouse want \$3 to go to this fund?

1 ☐ Single ☐ Married filing joint return

even if only one had income

2 Total wages, salaries, and tips. This should be shown in box 1 of your W-2 form(s). Attach your W-2 form(s).

3 Taxable interest income of \$400 or less. If the total is over \$400, you cannot use Form 1040EZ.

4 Add lines 2 and 3. This is your adjusted gross income.

5 Can your parents (or someone else) claim you on their return?

Yes. Do worksheet. No. If single, enter 6,050.00. If married, enter 10,900.00.

For an explanation of these amounts, see back of form.

6 Subtract line 5 from line 4. If line 5 is larger than line 4, enter 0. This is your taxable income.

7 Enter your Federal income tax withheld from box 2 of your W-2 form(s).

8 Tax. Look at line 6 above. Use the amount on line 8 to find your tax in the tax table on pages 24-28 of the booklet. Then, enter the tax from the table on this line.

9 If line 7 is larger than line 8, subtract line 8 from line 7. This is your refund.

10 If line 8 is larger than line 7, subtract line 7 from line 8. This is the amount you owe. For details on how to pay, including what to write on your payment, see page 16.

I have read this return. Under penalties of perjury, I declare that to the best of my knowledge and belief, the return is true, correct, and accurately lists all amounts and sources of income I received during the tax year.

Your signature

Spouse's signature if joint return

Date

Your occupation

Date

Spouse's occupation

Date

Spouse's occupation

Date

Spouse's occupation

Date

Spouse's occupation

Date

Spouse's occupation

Date

Spouse's occupation

Date

Spouse's occupation

Date

Spouse's occupation

Date

Spouse's occupation

Date

Spouse's occupation

Date

Spouse's occupation

Date

Spouse's occupation

Date

Form 1040EZ (1993)

Cat. No. 11329W

For Privacy Act and Paperwork Reduction Act Notices, see page 4.

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**SCHEDULES A&B**  
(Form 1040)

**Schedule A—Itemized Deductions**  
(Schedule B is on back)

OMB No. 1545-0074  
**1993**  
Attachment  
Sequence No. 07  
Your social security number

Names shown on Form 1040

▶ Attach to Form 1040 ▶ See instructions for Schedules A and B (Form 1040).

<b>Medical and Dental Expenses</b>	1	Medical and dental expenses (see page A-1)	▶ 1
	2	Enter amount from Form 1040 line 32	▶ 2
	3	Multiply line 2 above by 7.5% (.075)	▶ 3
	4	Subtract line 3 from line 1. If zero or less, enter -0-	▶ 4
<b>Taxes You Paid</b>	5	State and local income taxes	▶ 5
	6	Real estate taxes (see page A-2)	▶ 6
	7	Other taxes. List—include personal property taxes ▶	▶ 7
	8	Add lines 5 through 7	▶ 8
<b>Interest You Paid</b>	9a	Home mortgage interest and points reported to you on Form 1098	▶ 9a
	9b	Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-3 and show that person's name, identifying no., and address ▶	▶ 9b
	10	Points not reported to you on Form 1098. See page A-3 for special rules.	▶ 10
	11	Investment interest. If required, attach Form 4952 (See page A-3).	▶ 11
	12	Add lines 9a through 11	▶ 12
<b>Gifts to Charity</b>	13	Contributions by cash or check	▶ 13
	14	Other than by cash or check. If over \$500, you MUST attach Form 8283	▶ 14
	15	Carryover from prior year	▶ 15
	16	Add lines 13 through 15	▶ 16
<b>Casualty and Theft Losses</b>	17	Casualty or theft loss(es). Attach Form 4684 (See page A-4)	▶ 17
<b>Moving Expenses</b>	18	Moving expenses. Attach Form 3903 or 3903-F (See page A-4)	▶ 18
<b>Job Expenses and Other Miscellaneous Deductions</b>	19	Unreimbursed employee expenses—job travel, union dues, job education, etc. If required, you MUST attach Form 2106. (See page A-4) ▶	▶ 19
	20	Other expenses—investment, tax preparation, safe deposit box, etc. List type and amount ▶	▶ 20
	21	Add lines 19 and 20	▶ 21
	22	Enter amount from Form 1040 line 32	▶ 22
	23	Multiply line 22 above by 2% (.02)	▶ 23
	24	Subtract line 23 from line 21. If zero or less, enter -0-	▶ 24
<b>Other Miscellaneous Deductions</b>	25	Other—list on page A-5. List type and amount ▶	▶ 25
<b>Total Itemized Deductions</b>	26	Is the amount on Form 1040, line 32, more than \$108,450 (more than \$54,225 if married filing separately)? • NO. Your deduction is not limited. Add lines 4, 8, 12, 16, 17, 18, 24, and 25 and enter the total here. Also enter on Form 1040, line 34, the larger of this amount or your standard deduction. • YES. Your deduction may be limited. See page A-5 for the amount to enter.	▶ 26

For Paperwork Reduction Act Notice, see Form 1040 instructions. 111 Cat No 11330X Schedule A (Form 1040) 1993

**SCHEDULES A&B** (Form 1040) 1993

OMB No. 1545-0074  
Attachment  
Sequence No. 08  
Your social security number

Names shown on Form 1040 Do not enter name and social security number if shown on other side

**Schedule B—Interest and Dividend Income**

Note: If you had over \$400 in taxable interest income, you must also complete Part III.

Part I Interest Income	Interest Income	Amount
1	List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see page B-1 and list this interest first. Also show that buyer's social security number and address ▶	▶ 1
2	Add the amounts on line 1	▶ 2
3	Excludable interest on series EE U.S. savings bonds issued after 1989 from Form 8815, line 14. You MUST attach Form 8815 to Form 1040	▶ 3
4	Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a ▶	▶ 4
Part II Dividend Income	Dividend Income	Amount
5	List name of payer. Include gross dividends and/or other distributions on stock here. Any capital gain distributions and nontaxable distributions will be deducted on lines 7 and 8 ▶	▶ 5
6	Add the amounts on line 5	▶ 6
7	Capital gain distributions. Enter here and on Schedule D ▶	▶ 7
8	Nontaxable distributions. (See the inst. for Form 1040, line 9.)	▶ 8
9	Add lines 7 and 8	▶ 9
10	Subtract line 9 from line 6. Enter the result here and on Form 1040, line 9 ▶	▶ 10
	If you received capital gain distributions but do not need Schedule D to report any other gains or losses, see the instructions for Form 1040, lines 13 and 14.	▶ 10

Note: If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total dividends shown on that form

Note: If you had over \$400 in gross dividends and/or other distributions on stock, you must also complete Part III.

Part III Foreign Accounts and Trusts

11a At any time during 1993, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See page B-2 for exceptions and filing requirements for Form TD F 90-22.1

12 Were you the grantor of, or transferor to, a foreign trust that existed during 1993, whether or not you have any beneficial interest in it? If "Yes," you may have to file Form 3520, 3520-A, or 925

For Paperwork Reduction Act Notice, see Form 1040 instructions. 112 Schedule B (Form 1040) 1993

Page 2

Schedule C (Form 1040), 1993

Page 2

**Part III Cost of Goods Sold** (see page C-5)

33	Inventory at beginning of year. If different from last year's closing inventory, attach explanation.	33
34	Purchases less cost of items withdrawn for personal use.	34
35	Cost of labor. Do not include salary paid to yourself.	35
36	Materials and supplies.	36
37	Other costs.	37
38	Add lines 33 through 37.	38
39	Inventory at end of year.	39
40	Cost of goods sold. Subtract line 39 from line 38. Enter the result here and on page 1, line 4.	40

**Part IV Information on Your Vehicle.** Complete this part **ONLY** if you are claiming car or truck expenses on line 10 and are not required to file Form 4562 for this business.

41	When did you place your vehicle in service for business purposes? (month, day, year) ▶	/	/	/		Yes	No
42	Of the total number of miles you drove your vehicle during 1993, enter the number of miles you used your vehicle for:						
	a. Business					Yes	No
	b. Commuting					Yes	No
	c. Other					Yes	No
43	Do you (or your spouse) have another vehicle available for personal use?					Yes	No
44	Was your vehicle available for use during off-duty hours?					Yes	No
45a	Do you have evidence to support your deduction?					Yes	No
b	If "Yes," is the evidence written?					Yes	No

**Part V Other Expenses.** List below business expenses not included on lines 8-26 or line 30.

46	Total other expenses. Enter here and on page 1, line 27.	46
----	--	----

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OMB No. 1545-0047

1993

Attachment

Sequence No. 09

**SCHEDULE C**

(Form 1040)

**Profit or Loss From Business**

(Sole Proprietorship)

Partnerships, joint ventures, etc., must file Form 1065.

Attach to Form 1040 or Form 1041. See instructions for Schedule C (Form 1040).

Social security number (SSN)

Enter principal business code (see page C-6) ▶

Employer ID number (EIN), if any

Principal business or profession, including product or service (see page C-1)

Business name. If no separate business name, leave blank.

Business address (including suite or room no.) ▶

City, town or post office, state, and ZIP code

Accounting method (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify) ▶Methods used to value closing inventory (1) ☐ Cost (2) ☐ or market (3) ☐ explanation (4) ☐ checked, skip line H

Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation

Did you "materially participate" in the operation of this business during 1993? If "No," see page C-2 for limit on losses

If you started or acquired this business during 1993, check here

Part I Income

1 Gross receipts or sales. Caution: If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-2 and check here

2 Returns and allowances

3 Subtract line 2 from line 1

4 Cost of goods sold (from line 40 on page 2)

5 Gross profit. Subtract line 4 from line 3

6 Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-2)

7 Gross income. Add lines 5 and 6

Part II Expenses. Caution: Do not enter expenses for business use of your home on lines 8-27. Instead, see line 30.

8 Advertising

9 Bad debts from sales or services (see page C-3)

10 Car and truck expenses (see page C-3)

11 Commissions and fees

12 Depreciation

13 Depreciation and section 179 expense deduction (not included in Part III) (see page C-3)

14 Employee benefit programs (other than on line 19)

15 Insurance (other than health interest)

16a Mortgage (paid to banks, etc.)

16b Other

17 Legal and professional services

18 Office expense

19 Pension and profit-sharing plans

20 Rent or lease (see page C-4)

20a Vehicles, machinery, and equipment

20b Other business property

21 Repairs and maintenance

22 Supplies (not included in Part III)

23 Taxes and licenses

24 Travel, meals, and entertainment

24a Travel

24b Meals and entertainment

24c Enter 20% of line 24b subject to limitations (see page C-4)

24d Subtract line 24c from line 24b

25 Utilities

26 Wages (less jobs credit)

27 Other expenses (from line 46 on page 2)

28 Total expenses before expenses for business use of home. Add lines 8 through 27 in columns.

29 Tentative profit (loss). Subtract line 28 from line 7

30 Expenses for business use of your home. Attach Form 8829

31 Net profit or (loss). Subtract line 30 from line 29

32a If a profit, enter on Form 1040, line 12, and ALSO on Schedule SE, line 2 (statutory employees, see page C-5). If a loss, you MUST go on to line 32.

32b If you have a loss, check the box that describes your investment in this activity (see page C-5). If you checked 32a, enter the loss on Form 1040, line 12, and ALSO on Schedule SE, line 2 (statutory employees, see page C-5). If you checked 32b, you MUST attach Form 8108.

32c All investment is at risk

32d Some investment is not at risk

For Paperwork Reduction Act Notice, see Form 1040 instructions.

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Cat No 11334P

Schedule C (Form 1040) 1993

1993

Attachment

Sequence No. 09A

Social security number (SSN)

SCHEDULE C-EZ  
(Form 1040)

Partnerships, joint ventures, etc., must file Form 1065.

Attach to Form 1040 or Form 1041. See instructions on back.

Name of proprietor

## Part I General Information

You May Use  
This Form  
If You:

- Had gross receipts from your business of \$25,000 or less.
- Had business expenses of \$2,000 or less.
- Use the cash method of accounting.
- Did not have an inventory at any time during the year.
- Did not have a net loss from your business.
- Had only one business as a sole proprietor.

And You:

- Had no employees during the year.
- Are not required to file Form 4562, Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, on page C-3 to find out if you must file.
- Do not deduct expenses for business use of your home.
- Do not have prior year unallowed passive activity losses from this business.

A Principal business or profession, including product or service	B Enter principal business code (see page C-6)
C Business name. If no separate business name, leave blank.	D Employer ID number (EIN), if any
E Business address (including suite or room no.). Address not required if same as on Form 1040, page 1.	

City, town or post office, state, and ZIP code

## Part II Figure Your Net Profit

1 Gross receipts. If more than \$25,000, you must use Schedule C. Caution: If this income was reported to you on Form W-2 and the "Statutory employees" box on that form was checked, see <b>Statutory Employees</b> in the instructions for Schedule C, line 1, on page C-2 and check here.	1
2 Total expenses. If more than \$2,000, you must use Schedule C. See instructions.	2
3 Net profit. Subtract line 2 from line 1. Enter on Form 1040, line 12, and ALSO on Schedule SE, line 2. (Statutory employees do not report this amount on Schedule SE, line 2. Fiduciaries, enter on Form 1041, line 3.) If less than zero, you must use Schedule C.	3

## Part III Information on Your Vehicle. Complete this part ONLY if you are claiming car or truck expenses on line 2.

4 When did you place your vehicle in service for business purposes? (month, day, year) / ... / ...		
5 Of the total number of miles you drove your vehicle during 1993, enter the number of miles you used your vehicle for:		
a Business	b Commuting	c Other
6 Do you (or your spouse) have another vehicle available for personal use?	Yes <input type="checkbox"/> No <input type="checkbox"/>	
7 Was your vehicle available for use during off-duty hours?	Yes <input type="checkbox"/> No <input type="checkbox"/>	
8a Do you have evidence to support your deduction?	Yes <input type="checkbox"/> No <input type="checkbox"/>	
b If "Yes," is the evidence written?	Yes <input type="checkbox"/> No <input type="checkbox"/>	

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Cat No 143740

Schedule C-EZ (Form 1040) 1993

## Instructions

You may use Schedule C-EZ instead of Schedule C if you operated a business or practiced a profession as a sole proprietorship and you have met all the requirements listed in Part I of the form.

## Line A

Describe the business or professional activity that provided your principal source of income reported on line 1. Give the general field or activity and the type of product or service.

## Line B

Enter on this line the four-digit code that identifies your principal business or professional activity. See page C-6 for the list of codes.

## Line D

You need an employer identification number (EIN) only if you had a Keogh plan or were required to file an employment, excise, fiduciary, or alcohol, tobacco, and firearms tax return if you need an EIN. file Form SS-4, Application for Employer Identification Number. If you don't have an EIN, leave line D blank. Do not enter your SSN.

## Line E

Enter your business address. Show a street address instead of a box number. Include the suite or room number, if any.

## Line 1—Gross Receipts

Enter gross receipts from your trade or business. Be sure to include any amount you received in your trade or business that was reported on Form(s) 1099-MISC. You must show all items of taxable income actually or constructively received during the year (in cash, property, or services). Income is constructively received when it is credited to your account or set aside for you to use. Do not offset this amount by any losses.

## Line 2—Total Expenses

Enter the total amount of all deductible business expenses you actually paid during the year. Examples of these expenses include advertising, car and truck expenses, commissions and fees, insurance, interest, legal and professional services, office expense, rent or lease expenses, repairs and maintenance, supplies, taxes, travel, 80% of business meals and entertainment, and utilities (including telephone). For details, see the instructions for Schedule C, Parts II and V, on pages C-3 through C-5.

If you claim car or truck expenses, be sure to complete Part III.

## Capital Gains and Losses

▶ Attach to Form 1040. ▶ See Instructions for Schedule D (Form 1040).

- Use lines 20 and 22 for more space to list transactions for lines 1 and 9.

Internal Revenue Service (X)  
Name(s) shown on Form 1040

**Your social security number**

**Part I** **Short-Term Capital Gains and Losses—Assets Held One Year or Less**

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less									
(a) Description of property (See instructions)	(b) Date sold (MO, day, yr.)	(c) Date acquired (MO, day, yr.)	(d) Sales price (See page D-3)	(e) Cost or other basis (See page D-3)	(f) Loss If (e) is more than (d), subtract (d) from (e)	(g) Gain If (d) is more than (e), subtract (e) from (d)			
1									
2	Enter your short-term totals, if any, from line 21								
3	Total short-term sales price amounts. Add column (d) of lines 1 and 2								
4	Short-term gain from Forms 2119 and 6252, and short-term gain or (loss) from Forms 4684, 6781, and 8824								
5	Net short-term gain or (loss) from partnerships, S corporations, and fiduciaries (see Schedules K-1)								
6									
7	Short-term capital loss carryover from 1992 Schedule D, line 38								
8	Add lines 1, 2, and 4 through 6, in columns (f) and (g)								

## ! Net short-term capital gain or (loss). Complete columns (f) and (g) only.

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year	
8	9
Enter your long-term totals, if any, from line 23.	10
<b>Total long-term sales price amounts.</b> Add column (d) of lines 9 and 10	11
Gain from Form 4797, long-term gain from Forms 2119, 2439, and 6252, and long-term gain or (loss) from Forms 4884, 6181, and 8824	12
Net long-term gain or (loss) from partnerships, S corporations, and fiduciaries from Schedules K-1	13
Capital gain distributions	14
Long-term capital loss carryover from 1992 Schedule D, line 45	15
Add lines 9, 10, and 12 through 15, in columns (f) and (g)	16 (

### Part III Summary of Parts I and II

17	Net long-term capital gain or (loss)	Combine columns 17 and 18
18	Combine lines 8 and 17. If a loss, go to line 19. If a gain, enter the gain on Form 1040, line 13. <b>Note:</b> If both lines 17 and 18 are gains, see the <b>Schedule D Tax Worksheet</b> on page D-4.	
19	If line 18 is a (loss), enter here and as a (loss) on Form 1040, line 13, the smaller of these losses: a The (loss) on line 18, or b \$3,000 or, if married filing separately, \$1,500	
20	<b>Note:</b> See the <b>Capital Loss Carryover Worksheet</b> on page D-4 if the loss on line 18 exceeds \$3,000 or, if married filing separately, \$1,500.	

For Password Reduction Act Notice, see Form 1040 Instructions.

Call No 113384

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**Part IV Short-Term Capital Gains and Losses—Assets Held One Year or Less (Continuation of Part I)**

[illegible]

**Part V Long-Term Capital Gains and Losses—Assets Held More Than One Year (Continuation of Part III)**

[illegible]

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**SCHEDULE E**  
(Form 1040)

**Supplemental Income and Loss**  
(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

OMB No. 1545-0074  
**1993**  
Attachment  
Sequence No. 13

Name: *SPAIN, OR, EUM* Your social security number: \_\_\_\_\_

**Part I** Income or Loss From Rental Real Estate and Royalties **Note** Report income and expenses from your business of renting personal property on Schedule C or C-EZ (see page E-1). Report farm rental income or loss from Form 4835 on page 2, line 39.

1. Show the kind and location of each rental real estate property:

	A	B	C	Totals
3 Rents received				3
4 Royalties received				4
<b>Expenses:</b>				
5 Advertising				
6 Auto and travel (see page E-2)				
7 Cleaning and maintenance				
8 Commissions				
9 Insurance				
10 Legal and other professional fees				
11 Management fees				
12 Mortgage interest paid to banks, etc. (see page E-2)				12
13 Other interest				
14 Repairs				
15 Supplies				
16 Taxes				
17 Utilities				
18 Other (list):				
19 Add lines 5 through 18				19
20 Depreciation expense or depletion (see page E-2)				20
21 Total expenses Add lines 19 and 20 (see page E-2)				21
22 Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-2 to find out if you must file Form 6198				22
23 Deductible rental real estate loss. <b>Caution:</b> Your rental real estate loss on line 22 may be limited. See page E-3 to find out if you must file Form 6858				23
24 Income. Add positive amounts shown on line 22. Do not include any losses				24
25 Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter the total losses here				25
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here if Parts II, III, IV, and line 39 on page 2 do not apply to you, also enter this amount on Form 1040, line 18. Otherwise, include this amount in the total on line 40 on page 2				26

2. For each rental real estate property listed on line 1, did you or your family use it for personal purposes for more than the greater of 14 days or 10% of the total days rented at fair rental value during the tax year? (See page E-1.)

	Yes	No
A		
B		
C		

3. Add columns A, B, and C:

	A	B	C	Totals
3				3
4				4
12				12
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26

For Paperwork Reduction Act Notice, see Form 1040 instructions.

121 Cat No 11344L Schedule E (Form 1040) 1993

**SCHEDULE E** (Form 1040) 1993

Name: *SPAIN, OR, EUM* Do not enter name and social security number if shown on other side

Attachment Sequence No. 13 Page 2

Your social security number: \_\_\_\_\_

**Note:** If you report amounts from farming or fishing on Schedule E, you must enter your gross income from those activities on line 41 below

**Part II** Income or Loss From Partnerships and S Corporations

If you report a loss from an at-risk activity, you MUST check either column (e) or (f) of line 27 to describe your investment in the activity. See page E-4. If you check column (f), you must attach Form 6198

	(a) Name	(b) Enter P for partnership, S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) All at risk	(f) Some at risk, not at risk
27						
A						
B						
C						
D						
E						

28a Totals

	(g) Passive loss allowed (attach Form 6592 if required)	(h) Passive income from Schedule K-1	(i) Nonpassive loss from Schedule K-1	(j) Section 179 expense from Form 4592	(k) Nonpassive income from Schedule K-1
28a Totals					
29					29
30					30
31					31

30 Add columns (h) and (k) of line 28a

31 Total partnership and S corporation income or (loss). Combine lines 29 and 30. Enter the result here and include in the total on line 40 below

**Part III** Income or Loss From Estates and Trusts

(a) Name (b) Employer identification number

	(a) Name	(b) Employer identification number
A		
B		
C		

32 Add columns (d) and (f) of line 33a

33a Totals

	(c) Passive deduction or loss allowed (attach Form 6592 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
33a Totals				
34				34
35				35
36				36

35 Add columns (c) and (e) of line 33b

36 Total estate and trust income or (loss). Combine lines 34 and 35. Enter the result here and include in the total on line 40 below

**Part IV** Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder

(a) Name (b) Employer identification number (c) Excess inclusion from Schedules O, line 2c (see page E-4) (d) Taxable income (net loss) from Schedules O, line 3b

	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules O, line 2c (see page E-4)	(d) Taxable income (net loss) from Schedules O, line 3b
37				
38				38
39				39
40				40
41				41

38 Combine columns (d) and (e) only. Enter the result here and include in the total on line 40 below

**Part V** Summary

39 Net farm rental income or (loss) from Form 4835. Also, complete line 41 below

40 TOTAL income or (loss). Combine lines 26, 31, 36, 38, and 39. Enter the result here and on Form 1040, line 18

41 Reconciliation of Farming and Fishing Income: Enter your gross farming and fishing income reported in Parts II and III and on line 39 (see page E-4)

For Paperwork Reduction Act Notice, see Form 1040 instructions.

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**SCHEDULE EIC**  
(Form 1040A or 1040)

OMB No. 1545-0074  
**1993**  
Attachment  
Sequence to 43

Department of the Treasury  
Internal Revenue Service

Names: SPOUSE OR RETURN

Your social security number

Schedule EIC Form 1040A or 1040, 1993

**Figure Your Basic Credit**

4 Enter the amount from line 7 of Form 1040A or Form 1040. If you received a taxable scholarship or fellowship grant, see instructions

5 Enter any **nontaxable earned income** (see page 65 (1040A) or page EIC-2 (1040)) such as military housing and subsistence or contributions to a 401(k) plan. Also, list type and amount here ▶

8 Form 1040 Filers Only: If you were self-employed or used Sch C or C-EZ as a salaried employee, enter the amount from the worksheet on page EIC-3

7 **Earned Income.** Add lines 4, 5, and 6. If \$23,050 or more, you cannot take the credit. Enter "NO" next to line 28c of Form 1040A (or line 56 of Form 1040)

8 Use line 7 above to find your credit in **TABLE A** on pages 69 and 70

9 **Adjusted gross income.** Enter the amount from Form 1040A, line 16, or Form 1040, line 31 ▶

10 Is line 9 \$12,200 or more?

YES Use line 9 to find your credit in **TABLE A** on pages 69 and 70 (1040A) or pages EIC-4 and 5 (1040). Enter here

NO Go to line 11.

11 **Basic credit:**

• If you answered "YES" to line 10, enter the **smaller** of line 8 or line 10

• If you answered "NO" to line 10, enter the amount from line 8

Next: To take the health insurance credit, fill in lines 12-16. To take the extra credit for a child born in 1993, fill in lines 17-19. Otherwise, go to line 20 now

**Figure Your Health Insurance Credit**

12 Use line 7 above to find your credit in **TABLE B** on page 71 (1040A) or page EIC-6 (1040). Enter here

13 Is line 9 above \$12,200 or more?

YES Use line 9 to find your credit in **TABLE B** on page 71 (1040A) or page EIC-6 (1040). Enter here

NO Go to line 14

14 • If you answered "YES" to line 13, enter the **smaller** of line 12 or line 13.

• If you answered "NO" to line 13, enter the amount from line 12.

15 Enter the total amount you paid in 1993 for health insurance that covered at least one qualifying child. See instructions

16 **Health insurance credit.** Enter the **smaller** of line 14 or line 15

**Figure Your Extra Credit for Child Born in 1993**

Take this credit only if you did not take the credit or exclusion for child care expenses on Schedule 2 or Form 2441 for the same child

**TIP:** You can take both the basic credit and the extra credit for your child born in 1993.

17 Use line 7 above to find your credit in **TABLE C** on page 72 (1040A) or page EIC-7 (1040). Enter here

18 Is line 9 above \$12,200 or more?

YES Use line 9 to find your credit in **TABLE C** on page 72 (1040A) or page EIC-7 (1040). Enter here

NO Go to line 19

19 **Extra credit for child born in 1993:**

• If you answered "YES" to line 18, enter the **smaller** of line 17 or line 18.

• If you answered "NO" to line 18, enter the amount from line 17.

**Figure Your Total Earned Income Credit**

20 Add lines 11, 16, and 19. Enter the total here and on Form 1040A, line 28c (or on Form 1040, line 56). This is your total earned income credit

**TIP:** Do you want the earned income credit added to your take-home pay in 1994? To see if you qualify, get Form W-5 from your employer or by calling the IRS at 1-800-829-3876.

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**Want the IRS to figure the credit for you? Just fill in this page. We'll do the rest.**

### General Information

- To take this credit ▶
- You must have worked and earned **less** than \$23,050, and
  - Your adjusted gross income (Form 1040A, line 16, or Form 1040, line 31) must be **less** than \$23,050, and
  - Your filing status can be any status **except** married filing a separate return, and
  - You must have at least one qualifying child (see boxes below), and
  - You cannot be a qualifying child yourself

A qualifying child is a child who

Is your: son, daughter, adopted child, grandchild, stepchild, or foster child

was (at the end of 1993): under age 19 or under age 24 and a full-time student or any age and permanently and totally disabled

who: lived with you for more than half of 1993 (or all of 1993 if a foster child)

AND

AND

AND

"If the child didn't live with you for the required time (for example, was born in 1993), see the **Exception** on page 64 (1040A) or page EIC-2 (1040)

Do you have at least one qualifying child?

No ▶ You cannot take the credit. Enter "NO" next to line 28c of Form 1040A (or line 56 of Form 1040)

Yes ▶ Go to line 1. But if the child was married or is also a qualifying child of another person (other than your spouse if filing a joint return), first see page 64 (1040A) or page EIC-2 (1040)

### Information About Your Qualifying Child or Children

If more than two qualifying children, see page 65 (1040A) or page EIC-2 (1040)

1(a) Child's name (first, initial, and last name)

(b) Child's year of birth

(c) If child was born before 1975, check if child was: (i) a student under age 24 at end of 1993 (see box below) (ii) disabled (see box below)

(d) Child's social security number

(e) Child's relationship to you (for example, son, daughter, grandchild, etc.)

(f) Number of months or more the child lived in the U.S. in 1993

**Caution:** If a child you listed above was born in 1993 and you chose to claim the credit or exclusion for child care expenses for this child on Schedule 2 (Form 1040A) or Form 2441 (Form 1040), check here ▶

Do you want the IRS to figure the credit for you?

Yes ▶ Fill in lines 2 and 3, and enter the amount from Form 1040A, line 16, or Form 1040, line 31, here \$

No ▶ Go to page 2 on the back now

### Other Information

2 Enter any **nontaxable earned income** (see page 65 (1040A) or page EIC-2 (1040)) such as military housing and subsistence or contributions to a 401(k) plan. Also, list type and amount here ▶

3 Enter the total amount you paid in 1993 for health insurance that covered at least one qualifying child. See instructions

If you want the IRS to figure the credit for you:

S Attach this schedule to your return.

T ▶ If filing Form 1040A, print "EIC" on the line next to line 28c

O

P

For Paperwork Reduction Act Notice, see Form 1040A or 1040 Instructions. Cat No 13359W Schedule EIC (Form 1040A or 1040) 1993

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Page 2

OMB No. 1545-0074

# **SCHEDULE F** **(Form 1040)**

► Attach to Form 1040, Form 1041, or Form 1065.  
 ► See Instructions for Schedule F (Form 1040).

1993  
 Attachment  
 Sequence No. 14

A. Principal product. Describe in one or two words your principal crop or activity for the current tax year.

B. Enter principal agricultural activity code from page 2. ▶

C. Accounting method (1) ☐ Cash (2) ☐ Accrual

D. Employer ID number (EIN), if any

E. Did you "materially participate" in the operation of this business during 1993? If "No," see page F-2 for limit on losses. ☐ Yes ☐ No

## **Part I Farm Income—Cash Method. Complete Parts I and II. (Accrual method taxpayers complete Parts I and II, and line 11 of Part I.)**

Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797.

1	Sales of livestock and other items you bought for resale	1	2
2	Cost of other basis of livestock and other items reported on line 1	3	
3	Subtract line 2 from line 1	4	
4	Sales of livestock, produce, grains, and other products you raised	5a	5b
5a	Total cooperative distributions (Form(s) 1099-PATR)	5a	Taxable amount
5b	Agricultural program payments (see page F-2)	5b	Taxable amount
6	Commodity Credit Corporation (CCC) loans (see page F-2)	6a	6b
6a	CCC loans reported under election	6a	7a
6b	CCC loans forfeited or repaid with certificates	6b	7b
7	Amount received in 1993	7a	Taxable amount
8	Amount received in 1992	7b	7c
9	Custom hire (machine work) income	8a	8b
10	Other income, including Federal and state gasoline or fuel tax credit or refund (see page F-3)	8a	8b
11	Gross income. Add amounts in the right column for lines 3 through 10. If accrual method taxpayer enter the amount from page 2, line 51	9	10
		10	11

## **Part II Farm Expenses—Cash and Accrual Method. Do not include personal or living expenses such as taxes, insurance, repairs, etc., on your home.**

12	Car and truck expenses (see page F-3; also attach Form 4592)	25	Pension and profit-sharing plans
13	Chemicals	26	Rent or lease (see page F-4)
14	Conservation expenses. Attach Form 8645	27	Repairs and maintenance
15	Custom hire (machine work)	28	Seeds and plants purchased elsewhere (see page F-4)
16	Depreciation and section 179 expense deduction not claimed elsewhere (see page F-4)	29	Storage and warehousing
17	Employee benefit programs other than on line 25	30	Supplies purchased
18	Feed purchased	31	Taxes
19	Fertilizers and lime	32	Utilities
20	Freight and trucking	33	Veterinary, breeding, and medicine
21	Gasoline, fuel, and oil	34	Other expenses (specify)
22	Insurance (other than health)	34a	a
23	Interest	34b	b
23a	Mortgage (paid to banks, etc.)	34c	c
23b	Other (less jobs credit)	34d	d
24	Labor hired (less jobs credit)	34e	e
		34f	f
25	Total expenses. Add lines 12 through 34f	35	
36	Net farm profit or (loss). Subtract line 35 from line 11. If a profit, enter on Form 1040, line 19, and ALSO on Schedule SE, line 1. If a loss, you MUST go on to line 37 (partnerships and partnerships see page F-5)	36	
37	If you have a loss, you MUST check the box that describes your investment in this activity (see page F-5). If you checked 37a, enter the loss on Form 1040, line 19, and ALSO on Schedule SE, line 1. If you checked 37b, you MUST attach Form 8198.	37a	<input type="checkbox"/> All investment is at risk.
		37b	<input type="checkbox"/> Some investment is not at risk.

For Paperwork Reduction Act Notice, see Form 1040 instructions. 125 Cat. No. 11348H Schedule F (Form 1040) 1993

## **Part III Farm Income—Accrual Method (see page F-5)**

Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797 and do not include this livestock on line 48 below.

38	Sales of livestock, produce, grains, and other products during the year	38	
39a	Total cooperative distributions (Form(s) 1099-PATR)	39a	39b
39a		39a	Taxable amount
40a	Agricultural program payments	40a	40b
40a		40a	Taxable amount
41	Commodity Credit Corporation (CCC) loans	41a	41b
41a	CCC loans reported under election	41a	41c
41b	CCC loans forfeited or repaid with certificates	41b	41c
42	Crop insurance proceeds	42	
43	Custom hire (machine work) income	43	
44	Other income, including Federal and state gasoline or fuel tax credit or refund	44	
45	Add amounts in the right column for lines 38 through 44	45	
46	Inventory of livestock, produce, grains, and other products at beginning of the year	46	
47	Cost of livestock, produce, grains, and other products purchased during the year	47	
48	Add lines 46 and 47	48	
49	Inventory of livestock, produce, grains, and other products at end of year	49	
50	Cost of livestock, produce, grains, and other products sold. Subtract line 49 from line 48	50	
51	Gross income. Subtract line 50 from line 45. Enter the result here and on page 1, line 11.	51	

If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 49 is larger than the amount on line 48, subtract line 48 from line 49. Enter the result on line 50. Add lines 45 and 50. Enter the total on line 51.

## **Part IV Principal Agricultural Activity Codes**

Caution: File Schedule C (Form 1040), Profit or Loss From Business, or Schedule C-EZ (Form 1040), Net Profit From Business, instead of Schedule F if:

- Your principal source of income is from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis, or
- You are engaged in the business of breeding, raising, and caring for dogs, cats, or other pet animals.

Select one of the following codes and write the 3-digit number on page 1, line B:

120	Field crop, including grains and nongrains such as cotton, peanuts, feed corn, wheat, tobacco, Irish potatoes, etc.
160	Vegetables and melons, garden-type vegetables and melons, such as sweet corn, tomatoes, squash, etc.
170	Fruit and tree nuts, including grapes, berries, olives, etc.
180	Ornamental floriculture and nursery products
185	Food crops grown under cover, including hydroponic crops
211	Beefcattle feedlots
212	Beefcattle, except feedlots
215	Hogs, sheep, and goats
240	Dairy
250	Poultry and eggs, including chickens, ducks, pigeons, quail, etc.
260	General livestock, not specializing in any one livestock category
270	Animal specialty, including bees, fur-bearing animals, horses, snakes, etc.
280	Animal aquaculture, including fish, shellfish, mollusks, frogs, etc.; produced within confined space
290	Forest products, including forest nurseries and seed gathering, extraction of pine gum, and gathering of forest products
300	Agricultural production, not specified

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Schedule R

(Form 1040)

Department of the Treasury

Internal Revenue Service (10)

ONE No. 1545-0074

1993

Attachment Sequence No. 18

Credit for the Elderly or the Disabled

► Attach to Form 1040. ► See separate instructions for Schedule R.

Your social security number

Names shown on Form 1040

You may be able to use Schedule R to reduce your tax if by the end of 1993

a You were age 65 or older, OR

a You were under age 65, you retired on permanent and total disability, and you received taxable disability income

But you must also meet other tests. See the separate instructions for Schedule R.

Note: In most cases, the IRS can figure the credit for you. See page 25 of the Form 1040 instructions.

Part I

Check the Box for Your Filing Status and Age

If your filing status is:

And by the end of 1993:

Check only one box:

Single

1 You were 65 or older

2 You were under 65 and you retired on permanent and total disability

3 Both spouses were 65 or older

4 Both spouses were under 65, but only one spouse retired on permanent and total disability

5 Both spouses were under 65, and both retired on permanent and total disability

6 One spouse was 65 or older, and the other spouse was under 65 and retired on permanent and total disability

7 One spouse was 65 or older, and the other spouse was under 65 and NOT retired on permanent and total disability

Marrried filing a joint return

8 You were 65 or older and you lived apart from your spouse for all of 1993

9 You were under 65, you retired on permanent and total disability, and you lived apart from your spouse for all of 1993

If you checked box 1, 3, 7, or 8, skip Part II and complete Part III on the back. All others, complete Parts II and III.

Part II

Statement of Permanent and Total Disability (Complete only if you checked box 2, 4, 5, 6, or 9 above.)

IF: 1 You filed a physician's statement for this disability for 1993 or an earlier year, or you filed a statement for tax years after 1983 and your physician signed line B on the statement, AND

2 Due to your continued disabled condition, you were unable to engage in any substantial gainful activity in 1993, check this box

a If you checked this box, you do not have to file another statement for 1993.

a If you did not check this box, have your physician complete the following statement.

Physician's Statement (See instructions at bottom of page 2.)

I certify that

Name of disabled person

was permanently and totally disabled on January 1, 1976, or January 1, 1977, OR was permanently and totally disabled on the date he or she retired if retired after December 31, 1976, enter the date retired. ►

Physician: Sign your name on either line A or B below.

A The disability has lasted or can be expected to last continuously for at least a year

B There is no reasonable probability that the disabled condition will ever improve

Physician's name

Physician's signature

Physician's address

Date

For Paperwork Reduction Act Notice, see Form 1040 instructions.

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Schedule R (Form 1040) 1993

Page 2

**Part III Figure Your Credit**

<b>10</b>	If you checked (in Part I): Box 1, 2, 4, or 7 Box 3, 5, or 6 Box 8 or 9	Enter: \$5,000 \$7,500 \$3,750	<b>10</b>						
<b>Caution:</b> If you checked box 2, 4, 5, 6, or 9 in Part I, you <b>MUST</b> complete line 11 below. All others, skip line 11 and enter the amount from line 10 on line 12.									
<b>11</b>	If you checked: • Box 6 in Part I, add \$5,000 to the taxable disability income of the spouse who was under age 65. Enter the total. • Box 2, 4, or 9 in Part I, enter your taxable disability income. • Box 5 in Part I, add your taxable disability income to your spouse's taxable disability income. Enter the total. <b>TIP:</b> For more details on what to include on line 11, see the instructions.		<b>11</b>						
<b>12</b>	a If you completed line 11, look at lines 10 and 11. Enter the smaller of the two amounts. • All others, enter the amount from line 10. Enter the following pensions, annuities, or disability income that you (and your spouse if filing a joint return) received in 1993: • Nontaxable part of social security benefits, and • Nontaxable part of railroad retirement benefits treated as social security. See instructions. b Nontaxable veterans' pensions, and Any other pension, annuity, or disability benefit that is excluded from income under any other provision of law. See instructions.		<b>12</b>						
<b>13</b>	c Add lines 13a and 13b. (Even though these income items are not taxable, they must be included here to figure your credit.) If you did not receive any of the types of nontaxable income listed on line 13a or 13b, enter -0- on line 13c.	<table border="1"> <tr> <td><b>13a</b></td> <td><b>13b</b></td> <td><b>13c</b></td> </tr> <tr> <td></td> <td></td> <td></td> </tr> </table>	<b>13a</b>	<b>13b</b>	<b>13c</b>				<b>13</b>
<b>13a</b>	<b>13b</b>	<b>13c</b>							
<b>14</b>	Enter the amount from Form 1040, line 32.	<b>14</b>	<b>17</b>						
<b>15</b>	If you checked (in Part I): Box 1 or 2 Box 3, 4, 5, 6, or 7 Box 8 or 9	Enter: \$7,500 \$10,000 \$5,000	<b>15</b> <b>16</b>						
<b>16</b>	Subtract line 15 from line 14. If line 15 is more than line 14, enter -0-.		<b>16</b>						
<b>17</b>	Divide line 16 above by 2.		<b>17</b>						
<b>18</b>	Add lines 13c and 17.		<b>18</b>						
<b>19</b>	Subtract line 18 from line 12. If line 18 is more than line 12, stop here; you cannot take the credit. Otherwise, go to line 21.		<b>19</b>						
<b>20</b>	Decimal amount used to figure the credit.		<b>20</b>						
<b>21</b>	Multiply line 19 above by the decimal amount (line 20) on line 20. Enter the result here and on Form 1040, line 42. <b>Caution:</b> If you file Schedule C, C-EZ, D, E, or F (Form 1040), your credit may be limited. See the instructions for line 21 for the amount of credit you can claim.		<b>21</b>						

**Instructions for Physician's Statement**

**Taxpayer**

If you retired after December 31, 1976, enter the date you retired in the space provided in Part II.

**Physician**

A person is permanently and totally disabled if both of the following apply:  
1. He or she cannot engage in any substantial gainful activity because of a physical or mental condition, and

2. A physician determines that the disability has lasted or can be expected to last continuously for at least a year or can lead to death.

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## Section B—Long Schedule SE

### Part I Self-Employment Tax

**Note:** If your only income subject to self-employment tax is church employee income, skip lines 1 through 4b. Enter -0- on line 4c and go to line 5a. Income from services you performed as a minister or a member of a religious order is not church employee income. See page SE-1.

**A** If you are a minister, member of a religious order, or Christian Science practitioner AND you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I ☐

1	Net farm profit (or loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), line 15a. <b>Note:</b> Skip this line if you use the farm optional method. See page SE-3.	1
2	Net profit (or loss) from Schedule C, line 31; Schedule C-EZ, line 3, and Schedule K-1 (Form 1065), line 15a (other than farming). Ministers and members of religious orders see page SE-1 for amounts to report on this line. See page SE-2 for other income to report. <b>Note:</b> Skip this line if you use the nonfarm optional method. See page SE-3.	2
3	Combine lines 1 and 2.	3
4a	If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3.	4a
4b	If you elected one or both of the optional methods, enter the total of lines 17 and 19 here.	4b
4c	Combine lines 4a and 4b. If less than \$400, do not file this schedule; you do not owe self-employment tax. <b>Exception:</b> If less than \$400 and you had church employee income, enter -0- and continue.	4c
5a	Enter your church employee income from Form W-2. <b>Caution:</b> See page SE-1 for definition of church employee income.	5a
5b	Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-.	5b
6	<b>Net earnings from self-employment.</b> Add lines 4c and 5b.	6
7	Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 1993.	7
8a	Total social security wages and tips (from Form(s) W-2) and railroad retirement (tier 1) compensation.	8a
8b	Unreported tips subject to social security tax (from Form 4137, line 9).	8b
9	Add lines 8a and 8b.	9
10	Subtract line 8c from line 7. If zero or less, enter -0- here and on line 10 and go to line 12a.	10
11	Multiply the smaller of line 6 or line 9 by 12.4% (.124).	11
12a	Maximum amount of combined wages and self-employment earnings subject to Medicare tax or the 1.45% portion of the 7.65% railroad retirement (tier 1) tax for 1993.	12a
12b	Total Medicare wages and tips (from Form(s) W-2) and railroad retirement (tier 1) compensation.	12b
13	Unreported tips subject to Medicare tax (from Form 4137, line 14).	13
14	Add lines 12a and 12b.	14
15	Subtract line 12c from line 11. If zero or less, enter -0- here and on line 14 and go to line 15.	15
16	Multiply the smaller of line 6 or line 13 by 2.9% (.029).	16
17	<b>Self-employment tax.</b> Add lines 10 and 14. Enter here and on Form 1040, line 47. (Important: You are allowed a deduction for one-half of this amount. Multiply line 15 by 50% (.5) and enter the result on Form 1040, line 25.)	17

### Part II Optional Methods To Figure Net Earnings (See page SE-3)

**Farm Optional Method.** You may use this method only if (a) Your gross farm income was not more than \$2,400 or (b) Your gross farm income was more than \$2,400 and your net farm profits were less than \$1,733.

16 Maximum income for optional methods. 17 Enter the smaller of two-thirds (2/3) of gross farm income (not less than zero) or \$1,600. Also, include this amount on line 4b above.

**Nonfarm Optional Method.** You may use this method only if (a) Your net nonfarm profits were less than \$1,733 and also less than 72.189% of your gross nonfarm income, and (b) You had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. **Caution:** You may use this method no more than five times.

18 Subtract line 17 from line 16.

19 Enter the smaller of two-thirds (2/3) of gross nonfarm income (not less than zero) or the amount on line 18. Also, include this amount on line 4b above.

From Schedule F, line 11 and Schedule K-1 (Form 1065), line 15b. From Schedule C, line 31; Schedule C-EZ, line 3 and Schedule K-1 (Form 1065), line 15a. From Schedule F, line 36 and Schedule K-1 (Form 1065), line 15a.

## Who Must File Schedule SE

You must file Schedule SE if:

- Your wages (and tips) subject to social security AND Medicare tax (or railroad retirement tax) were less than \$135,000, AND your net earnings from self-employment (from other than church employee income (line 4 of Short Schedule SE or line 4c of Long Schedule SE) were \$400 or more, OR
- You had church employee income of \$108.28 or more. Income from services you performed as a minister or a member of a religious order is not church employee income. See page SE-1.

**Note:** Even if you have a loss or a small amount of income from self-employment, it may be to your benefit to file Schedule SE and use either "optional method" in Part II of Long Schedule SE. See page SE-3.

**Exception:** If your only self-employment income was from earnings as a minister, member of a religious order, or Christian Science practitioner, AND you filed Form 4361 and received IRS approval not to be taxed on those earnings, DO NOT file Schedule SE. Instead, write "Exempt-Form 4361" on Form 1040, line 47.

## May I Use Short Schedule SE or MUST I Use Long Schedule SE?

<p>Are you a minister, member of a religious order, or Christian Science practitioner who received IRS approval not to be taxed on earnings from these sources, but you owe self-employment tax on other earnings?</p> <p>Yes → <b>YOU MUST USE LONG SCHEDULE SE</b></p> <p>No → <b>YOU MAY USE SHORT SCHEDULE SE BELOW</b></p>	<p>Did you receive wages or tips in 1993?</p> <p>Yes → <b>YOU MUST USE LONG SCHEDULE SE</b></p> <p>No → <b>YOU MAY USE SHORT SCHEDULE SE BELOW</b></p>	<p>Was the total of your wages and tips subject to social security tax plus your net earnings from self-employment more than \$135,000?</p> <p>Yes → <b>YOU MUST USE LONG SCHEDULE SE</b></p> <p>No → <b>YOU MAY USE SHORT SCHEDULE SE BELOW</b></p>	<p>Was the total of your wages and tips subject to Medicare tax plus your net earnings from self-employment more than \$135,000?</p> <p>Yes → <b>YOU MUST USE LONG SCHEDULE SE</b></p> <p>No → <b>YOU MAY USE SHORT SCHEDULE SE BELOW</b></p>	<p>Did you receive tips subject to social security or Medicare tax that you did not report to your employer?</p> <p>Yes → <b>YOU MUST USE LONG SCHEDULE SE</b></p> <p>No → <b>YOU MAY USE SHORT SCHEDULE SE BELOW</b></p>
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## Section A—Short Schedule SE. Caution: Read above to see if you can use Short Schedule SE.

1	Net farm profit (or loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), line 15a.	1
2	Net profit (or loss) from Schedule C, line 31; Schedule C-EZ, line 3, and Schedule K-1 (Form 1065), line 15a (other than farming). Ministers and members of religious orders see page SE-1 for amounts to report on this line. See page SE-2 for other income to report.	2
3	Combine lines 1 and 2.	3
4	<b>Net earnings from self-employment.</b> Multiply line 3 by 92.35% (.9235). If less than \$400, do not file this schedule; you do not owe self-employment tax.	4
5	<b>Self-employment tax.</b> If the amount on line 4 is: <ul style="list-style-type: none"> <li>\$57,600 or less, multiply line 4 by 15.3% (.153) and enter the result.</li> <li>More than \$57,600 but less than \$135,000, multiply the amount in excess of \$57,600 by 2.9% (.029). Then, add \$8,812.80 to the result and enter the total.</li> <li>\$135,000 or more, enter \$11,057.40.</li> </ul> Also enter on Form 1040, line 47. (Important: You are allowed a deduction for one-half of this amount. Multiply line 5 by 50% (.5) and enter the result on Form 1040, line 25.)	5

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1993

Attachment  
Sequence No. 21

▶ Attach to Form 1040

▶ See separate instructions

Your social security number

You need to understand the following terms to complete this form: **Dependent Care Benefits, Earned Income, Qualified Expenses, and Qualifying Persons(s).** See **Important Terms** on page 1 of the Form 2441 instructions. Also, if you had a child born in 1993 and line 32 of Form 1040 is less than \$23,050, see **A Change To Note** on page 2 of the instructions.

### Part I Persons or Organizations Who Provided the Care—You must complete this part (if you need more space, use the bottom of page 2)

1 (a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)

2 Add the amounts in column (d) of line 1

3 Enter the number of qualifying persons cared for in 1993

Did you receive dependent care benefits? ☐ NO ☐ YES

Complete only Part II below  
Complete Part III on the back now

### Part II Credit for Child and Dependent Care Expenses

4 Enter the amount of qualified expenses you incurred and paid in 1993. DO NOT enter more than \$2,400 for one qualifying person or \$4,800 for two or more persons. If you completed Part III, enter the amount from line 25

5 Enter YOUR earned income

6 If married filing a joint return, enter YOUR SPOUSE'S earned income (if student or disabled, see instructions), all others, enter the amount from line 5

7 Enter the smallest of line 4, 5, or 6

8 Enter the amount from Form 1040, line 32

9 Enter on line 9 the decimal amount shown below that applies to the amount on line 8

If line 8 is—		If line 8 is—	
Over	But not over	Over	But not over
\$0—10,000	30	\$20,000—22,000	24
10,000—12,000	29	22,000—24,000	23
12,000—14,000	28	24,000—26,000	22
14,000—16,000	27	26,000—28,000	21
16,000—18,000	26	28,000—No limit	20
18,000—20,000	25		

10 Multiply line 7 by the decimal amount on line 9. Enter the result. Then, see the instructions for the amount of credit to enter on Form 1040, line 41

**Caution:** If you paid \$50 or more in a calendar quarter to a person who worked in your home, you must file an employment tax return. Get Form 942 for details.

For Paperwork Reduction Act Notice, see separate instructions. 279

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Form 2441 (1993)

### Part III Dependent Care Benefits—Complete this part only if you received these benefits

11 Enter the total amount of dependent care benefits you received for 1993. This amount should be shown in box 10 of your W-2 form(s). DO NOT include amounts that were reported to you as wages in box 1 of Form(s) W-2

12 Enter the amount forfeited, if any. See the instructions

13 Subtract line 12 from line 11

14 Enter the total amount of qualified expenses incurred in 1993 for the care of the qualifying person(s)

15 Enter the smaller of line 13 or 14

16 Enter YOUR earned income

17 If married filing a joint return, enter YOUR SPOUSE'S earned income (if student or disabled, see the line 6 instructions); if married filing a separate return, see the instructions for the amount to enter, all others, enter the amount from line 16

18 Enter the smallest of line 15, 16, or 17

19 Excluded benefits. Enter here the smaller of the following:

- The amount from line 18, or
- \$5,000 (\$2,500 if married filing a separate return and you were required to enter your spouse's earned income on line 17).

20 Taxable benefits. Subtract line 19 from line 13. Also, include this amount on Form 1040, line 7. On the dotted line next to line 7, write "DCB."

To claim the child and dependent care credit, complete lines 21–25 below, and lines 4–10 on the front of this form.

21 Enter the amount of qualified expenses you incurred and paid in 1993. DO NOT include on this line any excluded benefits shown on line 19

22 Enter \$2,400 (\$4,800 if two or more qualifying persons)

23 Enter the amount from line 19

24 Subtract line 23 from line 22. If zero or less, STOP. You cannot take the credit. Exception, if you paid 1992 expenses in 1993, see the line 10 instructions

25 Enter the smaller of line 21 or 24 here and on line 4 on the front of this form





6251

## Alternative Minimum Tax—Individuals

▶ See separate instructions

▶ Attach to Form 1040 or Form 1040NR

OMB No. 1545-0047  
1993  
Assignment  
Sequence No. 32

Your social security number

**Part I** Adjustments and Preferences

1	If you itemized deductions on Schedule A (Form 1040), go to line 2. If you did not itemize deductions, enter your standard deduction from Form 1040, line 34, and skip to line 6.	1
2	Medical and dental expenses. See instructions.	2
3	Taxes. Enter the amount from Schedule A, line 8.	3
4	Certain interest on a home mortgage not used to buy, build, or improve your home.	4
5	Miscellaneous itemized deductions. Enter the amount from Schedule A, line 24.	5
6	Refund of taxes. Enter any tax refund from Form 1040, line 10 or 22.	6
7	Investment interest. Enter difference between regular tax and AMT deduction.	7
8	Post-1986 depreciation. Enter difference between regular tax and AMT depreciation.	8
9	Adjusted gain or loss. Enter difference between AMT and regular tax gain or loss.	9
10	Incentive stock options. Enter excess of AMT income over regular tax income.	10
11	Passive activities. Enter difference between AMT and regular tax income or loss.	11
12	Beneficiaries of estates and trusts. Enter the amount from Schedule K-1 (Form 1041), line 8.	12
13	Tax-exempt interest from private activity bonds issued after 8/7/86.	13
14	Other. Enter the amount, if any, for each item and enter the total on line 14.	14
	a. Charitable contributions	
	b. Circulation expenditures	
	c. Depletion	
	d. Depreciation (pre-1987)	
	e. Installment sales	
	f. Intangible drilling costs	
	g. Long-term contracts	
	h. Loss limitations	
	i. Mining costs	
	j. Pollution control facilities	
	k. Research and experimental	
	l. Tax shelter farm activities	
	m. Related adjustments	
15	<b>Total Adjustments and Preferences.</b> Combine lines 1 through 14.	15

**Part II** Alternative Minimum Taxable Income

16	Enter the amount from Form 1040, line 35, if less than zero, enter as a loss.	16
17	Net operating loss deduction, if any, from Form 1040, line 22. Enter as a positive amount.	17
18	If Form 1040, line 32, is over \$108,450 (over \$54,225 if married filing separately), enter your itemized deductions limitation, if any, from line 9 of the worksheet for Schedule A, line 26.	18
19	Combine lines 15 through 18.	19
20	Alternative tax net operating loss deduction. See instructions.	20
21	<b>Alternative Minimum Taxable Income.</b> Subtract line 20 from line 19. (If married filing separately and line 21 is more than \$165,000, see instructions.)	21

**Part III** Exemption Amount and Alternative Minimum Tax

22	<b>Exemption Amount.</b> (If this form is for a child under age 14, see instructions.)	
	If your filing status is: And line 21 is not over: Enter on line 22:	
	Single or head of household \$112,500 \$33,750	22
	Married filing jointly or qualifying widow(er) 150,000 45,000	
	Married filing separately 75,000 22,500	
	If line 21 is over the amount shown above for your filing status, see instructions.	
23	Subtract line 22 from line 21. If zero or less, enter -0- here and on lines 26 and 28.	23
24	If line 23 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 23 by 26% (26). Otherwise, see instructions.	24
25	Alternative minimum tax foreign tax credit. See instructions.	25
26	Tentative minimum tax. Subtract line 25 from line 24.	26
27	Enter your tax from Form 1040, line 38 (plus any amount from Form 4970 included on Form 1040, line 39), minus any foreign tax credit from Form 1040, line 43.	27
28	<b>Alternative Minimum Tax.</b> (If this form is for a child under age 14, see instructions.) Subtract line 27 from line 26. If zero or less, enter -0-. Enter here and on Form 1040, line 48.	28

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OMB No. 1545-1008

1993

Attachment Sequence No. 88

Identifying number

Form 8582

Department of the Treasury

Internal Revenue Service

Passive Activity Loss Limitations

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1041.

Part I

1993 Passive Activity Loss

Caution: See the instructions for Worksheets 1 and 2 on page 7 before completing Part I.

Rental Real Estate Activities With Active Participation

(For the definition of active participation see Active Participation in a Rental Real Estate Activity on page 3 of the instructions.)

1a

Activities with net income (from Worksheet 1, column (a))

1b

Activities with net loss (from Worksheet 1, column (b))

1c

Prior year unallowed losses (from Worksheet 1, column (c))

1d

Combine lines 1a, 1b, and 1c

All Other Passive Activities

2a

Activities with net income (from Worksheet 2, column (a))

2b

Activities with net loss (from Worksheet 2, column (b))

2c

Prior year unallowed losses (from Worksheet 2, column (c))

2d

Combine lines 2a, 2b, and 2c

3

Combine lines 1d and 2d. If the result is net income or zero, see the instructions for line 3. If this line and line 1d are losses, go to line 4. Otherwise, enter -0- on line 9 and go to line 10

Part II

Special Allowance for Rental Real Estate With Active Participation

Note: Enter all numbers in Part II as positive amounts. (See instructions on page 7 for examples.)

4

Enter the smaller of the loss on line 1d or the loss on line 3

5

Enter \$150,000. If married filing separately, see the instructions

6

Enter modified adjusted gross income, but not less than zero (see instructions)

7

Subtract line 6 from line 5

8

Multiply line 7 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see instructions

9

Enter the smaller of line 4 or line 8

Part III

Total Losses Allowed

10

Add the income, if any, on lines 1a and 2a and enter the total

11

Total losses allowed from all passive activities for 1993. Add lines 9 and 10. See the instructions to find out how to report the losses on your tax return

Form 8582 (1993)

Cat. No. 63704F

For Paperwork Reduction Act Notice, see separate instructions.

# **Tax for Children Under Age 14** **Who Have Investment Income of More Than \$1,200**

OMB No. 1545-0098  
**1993**  
 Attachment  
 Sequence No. 33  
 Child's name shown on return

Parent's name (last, first, and last initial) and date: Caution: See instructions on back before completing

Parent's social security number

Parent's filing status (check one):  
☐ Single ☐ Married filing jointly ☐ Head of household ☐ Qualifying widow(er)

## **Step 1 Figure child's net investment income**

- 1 Enter child's investment income, such as taxable interest and dividend income. See instructions. If this amount is \$1,200 or less, **stop here**; do not file this form.
- 2 If the child DID NOT itemize deductions on Schedule A (Form 1040 or Form 1040NR), enter \$1,200. If the child ITEMIZED deductions, see instructions.
- 3 Subtract line 2 from line 1. If the result is zero or less, **stop here**; do not complete the rest of this form but ATTACH it to the child's return.
- 4 Enter child's taxable income from Form 1040, line 37. Form 1040A, line 22, or Form 1040NR, line 36.
- 5 Enter the **smaller** of line 3 or line 4 here.

## **Step 2 Figure tentative tax based on the tax rate of the parent listed on line A**

- 6 Enter parent's taxable income from Form 1040, line 37; Form 1040A, line 22; Form 1040EZ, line 6, or Form 1040NR, line 36. If the parent transferred property to a trust, see instructions.
- 7 Enter the total net investment income, if any, from Forms 8615, line 5, of ALL OTHER children of the parent identified above. Do not include the amount from line 5 above.
- 8 Add lines 5, 6, and 7.
- 9 Tax on line 8 based on the parent's filing status. See instructions. If from Schedule D Tax Worksheet, enter amount from line 4 of that worksheet here.
- 10 Enter parent's tax from Form 1040, line 38; Form 1040A, line 23; Form 1040EZ, line 8, or Form 1040NR, line 37. If from Schedule D Tax Worksheet, enter amount from line 4 of that worksheet here.
- 11 Subtract line 10 from line 9. If line 7 is blank, enter on line 13 the amount from line 11, skip lines 12a and 12b.
- 12a Add lines 5 and 7.
- b Divide line 5 by line 12a. Enter the result as a decimal (rounded to two places).
- 13 Multiply line 11 by line 12b.

## **Step 3 Figure child's tax—if lines 4 and 5 above are the same, go to line 16 now.**

- 14 Subtract line 5 from line 4.
- 15 Tax on line 14 based on the child's filing status. See instructions. If from Schedule D Tax Worksheet, enter amount from line 4 of that worksheet here.
- 16 Add lines 13 and 15.
- 17 Tax on line 4 based on the child's filing status. See instructions. If from Schedule D Tax Worksheet, check here.
- 18 Enter the **larger** of line 16 or line 17 here and on Form 1040, line 38; Form 1040A, line 23, or Form 1040NR, line 37. Be sure to check the box for "Form 8615" even if line 17 is more than line 16.

## **General Instructions**

**A Change To Note.**—If line 8 of Form 8615 is over \$70,000 (over \$140,000 if the parent's filing status is married filing jointly or qualifying widow(er)), the election to defer additional 1993 taxes may apply to the child. See Form 8641, Deferral of Additional 1993 Taxes, for details. If the election is made, Form 1040A cannot be filed for the child.

**Purpose of Form.**—For children under age 14, investment income over \$1,200 is taxed at the parent's rate if the parent's rate is higher than the child's rate. If the child's investment income is more than \$1,200, use this form to figure the child's tax.

**Investment Income.**—As used on this form, "investment income" includes all taxable income other than earned income as defined on page 2. It includes income such as taxable interest, dividends, capital gains, rents, royalties, etc. It also includes pension and annuity income and income (other than earned income) received as the beneficiary of a trust.

**Who Must File.**—Generally, Form 8615 must be filed for any child who was under age 14 on January 1, 1994, had more than \$1,200 of investment income, and is required to file a tax return, if neither parent was alive on December 31, 1993, do not use Form 8615.

**Additional Information.**—For more details, get Pub. 928, Tax Rules for Children and Dependents.

**Incomplete Information for Parent.**—If the parent's taxable income or filing status or the net investment income of

For Paperwork Reduction Act Notice, see back of form.

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Form 8615 (1993)

the parent's other children is not known by the due date of the child's return, reasonable estimates may be used. Write "Estimated" on the appropriate line(s) of Form 8615. For more details, see Pub. 929.

**Amended Return.**—If after the child's return is filed, the parent's taxable income is changed or the net investment income of any of the parent's other children is changed, the child's tax must be refigured using the adjusted amounts if the child's tax is changed as a result of the adjustment(s). See Form 1040X, Amended U.S. Individual Income Tax Return, to correct the child's tax.

**Alternative Minimum Tax.**—A child whose tax is figured on Form 8615 may owe the alternative minimum tax. For details, get Form 8521, Alternative Minimum Tax—Individuals, and its instructions.

## **Line Instructions**

Section references are to the Internal Revenue Code.

**Lines A and B.**—If the child's parents were married to each other and filed a joint return, enter the name and social security number (SSN) of the parent who is listed first on the joint return. For example, if the father's name is listed first on the return and his SSN is entered in the block labeled "Your social security number," enter his name on line A and his SSN on line B.

If the parents were married but filed separate returns, enter the name and SSN of the parent who had the higher taxable income. If you do not know which parent had the higher taxable income, see Pub. 929.

If the parents were unmarried, treated as unmarried for Federal income tax purposes, or separated either by a divorce or separate maintenance decree, enter the name and SSN of the parent who had custody of the child for most of the year (the custodial parent).

**Exception.** If the custodial parent remarried and filed a joint return with his or her new spouse, enter the name and SSN of the person listed first on the joint return, even if that person is not the child's parent. If the custodial parent and his or her new spouse filed separate returns, enter the name and SSN of the person with the higher taxable income, even if that person is not the child's parent.

**Note.** If the parents were unmarried but lived together during the year with the child, enter the name and SSN of the parent who had the higher taxable income.

**Line 1.**—If the child had no earned income (defined later), enter the child's adjusted gross income from Form 1040, line 32; Form 1040A, line 17, or Form 1040NR, line 32.

If the child had earned income, use the following worksheet to figure the amount to enter on line 1. But if the child files Form 2555, Foreign Earned Income, or Form 2555-EZ, Foreign Earned Income Exclusion, has a net loss from self-employment, or claims a net operating loss deduction, do not use the worksheet below. Instead, use the amount to enter on line 1.

## **Worksheet (keep a copy for your records)**

1. Enter the amount from the child's Form 1040, line 26; Form 1040A, line 13, or Form 1040NR, line 24, whichever applies.
2. Enter the child's **earned** income (wages, tips, and other payments received for personal services performed). Generally, earned income is the total of the amounts reported on Form 1040, lines 7, 12, and 19; Form 1040A, line 7, or Form 1040NR, lines 8, 13, and 20.
3. Subtract line 2 from line 1. Enter the result here and on Form 8615, line 1.

**Earned income** includes wages, tips, and other payments received for personal services performed. Generally, earned income is the total of the amounts reported on Form 1040, lines 7, 12, and 19; Form 1040A, line 7, or Form 1040NR, lines 8, 13, and 20.

**Line 2.**—If the child itemized deductions, enter on line 2 the **greater** of:

- \$600 plus the portion of the amount on Schedule A (Form 1040), line 26, or Schedule A (Form 1040NR), line 17, that is directly connected with the production of the investment income on Form 8615, line 1, OR
- \$1,200.

**Line 6.**—If the parent's taxable income is less than zero, enter zero on line 6. If the parent filed a joint return, enter the taxable income shown on that return even if the parent's spouse is not the child's parent. If the parent transferred property to a trust which sold or exchanged the property during the year at a gain, include any gain that was taxed to the trust under section 644 in the amount entered on line 6. Enter "Section 644" and the amount to the right of the line 6 entry. Also, see the instructions for line 10.

**Line 9.**—Figure the tax using the Tax Table, Tax Rate Schedules, or the Schedule D Tax Worksheet, whichever applies. If any net capital gain is included on lines 5, 6, and/or 7, the tax on the amount on line 8 may be less if the Schedule D Tax Worksheet can be used to figure the tax. See Pub. 929 for details on how to figure the net capital gain included on line 8 and how to complete the worksheet. The Schedule D Tax Worksheet should be used to figure the tax if:

- The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: Recordkeeping, 13 min.; Learning about the law or the form, 12 min.; Preparing the form, 45 min.; and Copying, assembling, and sending the form to the IRS, 17 min.
- If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the IRS and the Office of Management and Budget at the addresses listed in the instructions of the tax return with which this form is filed.

**the parent's filing status AND is.**

- Single \$53,500
- Married filing jointly or Qualifying widow(er) \$69,150
- Married filing separately \$44,575
- Head of household \$76,400

If the Schedule D Tax Worksheet is used to figure the tax, enter on Form 8615, line 9, the amount from line 13 of that worksheet. Also, enter the amount from line 4 of that worksheet in the space next to line 9 of Form 8615.

**Line 10.**—If the parent filed a joint return, enter the tax shown on that return even if the parent's spouse is not the child's parent. If the parent filed Form 8814, enter "Form 8814" and the total tax from line 8 of Form(s) 8814 in the space next to line 10 of Form 8615.

If line 6 includes any gain taxed to a trust under section 644, add the tax imposed under section 644(a)(2)(A) to the tax shown on the parent's return. Enter the total on line 10 instead of the tax from the parent's return. Also, enter "Section 644" next to line 10.

**Line 15.**—Figure the tax using the Tax Table, Tax Rate Schedule X, or the Schedule D Tax Worksheet, whichever applies. If line 14 is more than \$53,500 and includes any net capital gain, the tax may be less if the Schedule D Tax Worksheet is used to figure the tax. See Pub. 929 for details on how to figure the net capital gain included on line 14 and how to complete the worksheet.

**Line 17.**—Figure the tax as if these rules did not apply. For example, if the child files Schedule D and can use the Schedule D Tax Worksheet to figure his or her tax, complete that worksheet.

**Paperwork Reduction Act Notice.**—We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: Recordkeeping, 13 min.; Learning about the law or the form, 12 min.; Preparing the form, 45 min.; and Copying, assembling, and sending the form to the IRS, 17 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the IRS and the Office of Management and Budget at the addresses listed in the instructions of the tax return with which this form is filed.

Credit For Prior Year Minimum Tax—  
Individuals and Fiduciaries

▶ Attach to your tax return.

OMB No. 1545-1073

1993

Attachment  
Sequence No. 74

Identifying number

## Part I Net Minimum Tax on Exclusion Items

- 1 Enter the amount from line 4 of your 1992 Form 6251. Form 1041 filers, see instructions
- 2 Enter adjustments and preferences treated as exclusion items. See instructions
- 3 Minimum tax credit net operating loss deduction. See instructions
- 4 Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than \$155,000 and you were married filing separately for 1992, see instructions
- 5 Enter the amount from line 12 of your 1992 Form 6251. Form 1041 filers, enter \$20,000
- 6 Enter the amount from line 13 of your 1992 Form 6251. Form 1041 filers, enter \$75,000
- 7 Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9
- 8 Multiply line 7 by 25% (25)
- 9 Subtract line 8 from line 5. If zero or less, enter -0- here and on line 15 and go to Part II
- 10 Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15 and go to Part II
- 11 Multiply line 10 by 24% (24). Form 1040NR filers, see instructions
- 12 Minimum tax foreign tax credit on exclusion items. See instructions
- 13 Tentative minimum tax on exclusion items. Subtract line 12 from line 11
- 14 Enter the amount from line 21 of your 1992 Form 6251, or line 38c of 1992 Form 1041, Schedule H
- 15 Net minimum tax on exclusion items. Subtract line 14 from line 13. If zero or less, enter -0-

## Part II Minimum Tax Credit and Carryforward to 1994

- 16 Enter the amount from line 22 of your 1992 Form 6251, or line 39 of your 1992 Form 1041, Schedule H
- 17 Enter the amount from line 15 above
- 18 Subtract line 17 from line 16. If less than zero, enter as a negative amount
- 19 1992 minimum tax credit carryforward. Enter the amount from line 26 of your 1992 Form 8801
- 20 Enter your 1992 unallowed credit for fuel produced from a nonconventional source, plus your 1992 unallowed orphan drug credit. See instructions
- 21 Combine lines 18, 19, and 20. If zero or less, stop here and see instructions
- 22 Enter your 1993 regular income tax liability minus allowable credits. See instructions
- 23 Enter the amount from line 26 of your 1993 Form 6251, or line 37 of your 1993 Form 1041, Schedule H
- 24 Subtract line 23 from line 22. If zero or less, enter -0-
- 25 Minimum tax credit. Enter the smaller of line 21 or line 24. Also enter this amount on the appropriate line of your 1993 tax return. See instructions
- 26 Minimum tax credit carryforward to 1994. Subtract line 25 from line 21. See instructions

Paperwork Reduction  
Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping 1 hr., 33 min.  
Learning about the law or the form 1 hr., 3 min.  
Preparing the form 1 hr.

**Copying, assembling, and sending the form to the IRS.** If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you.

**General Instructions**  
Reference numbers are to the Internal Revenue Code.

**Purpose of Form**  
Form 8801 is used by individuals, trusts, and estates to compute the minimum tax credit, if any, for alternative minimum tax (AMT) incurred in prior tax years after 1986. The form is also used to figure any minimum tax credit carryforward that may be used in future years.

**Who Should File**  
Form 8801 should be completed by individuals, trusts, and estates that had an AMT liability in 1992 and adjustments or preferences (other than exclusion items) in 1992.

**Specific Instructions**  
The AMT is attributable to two types of adjustments and preferences—“deferral items” and “exclusion items.” The minimum tax credit is allowed only on the AMT attributable to deferral items.

**Deferral items** are generally adjustments and preferences that do not cause a permanent difference in taxable income over a number of years (e.g., depreciation). Exclusion items, on the other hand, cause a permanent difference in taxable income (e.g., the standard deduction).

Form 8801 (1993)

**Line 1—Form 1041 filers.**—Skip lines 1 through 3 of Form 8801. Complete Parts I and II of another 1992 Form 1041.

**Schedule H.** For Part I of Schedule H, take into account only exclusion items (the amounts included on lines 4e and 6d of Schedule H). On line 9b of Schedule H, use the minimum tax credit net operating loss deduction.

**(MTCNOLD).** However, do not limit the MTCNOLD to 30% of the amount on line 8 of Schedule H (see the instructions for line 3 below for how to compute the MTCNOLD). On Part II of Schedule H, do not take into account any basis adjustments arising from deferral items in completing lines 18 and 19. If the amount on line 12 of Schedule H is zero or less, enter zero on line 4 of Form 8801. Otherwise, enter the amount from line 12 of Schedule H, adjusted for exclusion items that were allocated to the beneficiary, on line 4 of Form 8801.

**Line 2.**—Enter on this line the adjustments and preferences treated as exclusions. Exclusion items are your AMT adjustments and preferences for the standard deduction, itemized deductions (including any investment interest expense reported on Schedule E), the deduction for charitable contributions of appreciated property, certain tax-exempt interest, and depletion. Combine lines 5a through 5g and 6a through 6c of your 1992 Form 6251. Enter the amount on line 2.

**Note.** If you included any of the exclusion items on a line other than those listed above, include that item in the amount to be entered on line 2. For example, if depletion was included on Form 6251 as an adjustment on line 5r (passive activity loss) instead of on line 6c (depletion), include it as an exclusion item when figuring the amount for line 2.

**Line 3—Minimum tax credit net operating loss deduction (MTCNOLD).**—Your MTCNOLD is the aggregate of the minimum tax credit net operating loss (MTCNOLD) carryovers and carrybacks to 1992. The MTCNOLD is not limited to 90% of alternative minimum taxable income (AMTI) computed by taking into account only exclusion items. Your MTCNOLD is figured as follows:

For loss years beginning after 1986, your MTCNOLD is the excess of the deductions allowed in computing AMTI (excluding the MTCNOLD), taking into account only exclusion items, over the income included in computing AMTI. Taking into account only exclusion items, this excess is computed with the modifications in section 172(d), taking into account exclusion items (i.e., the section 172(d) modifications should be separately computed in figuring the MTCNOLD).

For example, the limitation of nonbusiness deductions to the amount of nonbusiness income may be separately computed in figuring the MTCNOLD, using only nonbusiness income and deductions taking into account only exclusion items. However, ignore the disallowance of the deduction for personal exemptions under section 172(d)(3) because it has already been taken into account in computing AMTI using only exclusion items.

For loss years beginning before 1987, the amount of MTCNOLD that may be carried forward to tax years beginning after 1986 is equal to the amount of regular tax NOL that may be carried from such loss years to the first tax year beginning after 1986.

To determine the amount of MTCNOLD that may be carried to tax years other than 1992, apply sections 172(b)(2) and 172(d), with appropriate modifications to take into account exclusion items.

**Line 4.**—If your filing status was married filing separately for 1992 and line 4 is more than \$155,000, you must include an additional amount on line 4. If line 4 is \$235,000 or more, include an additional \$20,000 on line 4. Otherwise, include 25% of the excess of the amount on line 4 over \$155,000. For example, if the amount on line 4 is \$175,000, enter \$180,000 instead—the additional \$5,000 is 25% of \$20,000 (\$175,000 minus \$155,000).

**Line 9.**—If you are completing this form for a child who was under age 14 on January 1, 1993, and at least one of the child's parents was alive on December 31, 1992, do not follow the instructions on the form for line 9. Instead, if line 8 is equal to or more than line 5, enter zero. Otherwise, enter the smaller of (1) the amount by which line 5 exceeds line 8, or (2) the amount entered on line F of the worksheet for line 16 of the child's 1992 Form 6251.

**Line 11.**—If you filed Form 1040NR for 1992 and had a net gain on the disposition of U.S. real property interests, enter on line 11 the larger of (1) 21% of the net gain or (2) 24% of line 10. Otherwise, enter 24% of line 10.

**Line 12—Minimum tax foreign tax credit on exclusion items.**—Refigure your minimum tax foreign tax credit using only exclusion items attributable to sources outside the United States. To do this, use a separate 1992 Form 1116, Foreign Tax Credit, for each type of income and follow the steps below.

**Step 1.** Fill in Part I of Form 1116 using that portion of your taxable income and exclusion items attributable to sources outside the United States.

**Step 2.** Fill in Part III of Form 1116. However, instead of entering the AMT foreign tax credit carryforward on line 10 of Form 1116, use the foreign tax credit carryforward, if any, figured on exclusion items. Enter the amount from line 4 of your 1993 Form 8801 on line 17 of Form 1116. Enter the amount from line 11 of your 1993 Form 8801 reduced by the child care credit and the credit for the elderly or the disabled, if any, on line 19 of Form 1116.

**Step 3.** Complete Part IV of Form 1116. Enter the required credit from line 32 of Form 1116 on line 12 of your 1993 Form 8801.

If line 13 of Form 1116 is greater than the difference between those two lines of Form 1116, keep a record of this amount. It is carried forward and used to compute your foreign tax credit on exclusion items next year.

**Line 20.**—Enter the unused portion of your 1992 credit for fuel produced from a nonconventional source that was not allowed solely because of the limitation under section 29(b)(6)(B). Also include on this line the unused part of your 1992 orphan drug credit not allowed solely because of the limitation under section 28(d)(2)(B).

**Line 21.**—If line 21 is zero or less, you do not have a minimum tax credit or a minimum tax credit carryforward. Do not complete the rest of this form.

**Line 22.**—Follow the instructions below and refer to your 1993 income tax return to figure the amount to enter on line 22.

**Form 1040.**—Subtract from the amount on line 40 the total of any credits on lines 41 through 44 (not including any credit for prior year minimum tax) and any write-in credit on line 45.

**Form 1040NR.**—Subtract from the amount on line 39 the total of any credits on lines 40 through 42 (not including any credit for prior year minimum tax) and any write-in credit on line 43.

**Form 1041.**—Subtract the total of any credits on lines 2a through 2c, Schedule G, from the amount on line 1a, Schedule G.

**Line 25—Minimum tax credit.**—Enter the minimum tax credit on the following line of your tax return:

- Form 1040, line 44
- Form 1040NR, line 42
- Form 1041, line 2d, Schedule G.

**Line 26—Carryforward of minimum tax credit.**—Keep a record of this amount because it can be carried forward and used in future years.

# Parents' Election To Report Child's Interest and Dividends

▶ See instructions below and on back  
▶ Attach to parents' Form 1040 or Form 1040NR

OMB No. 1545-0047  
1993  
Sequence No. 40  
Your social security number

A Child's name first, last, and last  
B Child's social security number

## Step 1 Figure amount of child's interest and dividend income to report on your return

1a Enter your child's taxable interest income. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-DIV, see the instructions

b Enter your child's tax-exempt interest income. **DO NOT** include this amount on line 1a

2a Enter your child's gross dividends, including any Alaska Permanent Fund dividends if none, enter -0- on line 2c and go to line 3. If your child received any capital gain distributions or dividends as a nominee, see the instructions

b Enter your child's nontaxable distributions that are included on line 2a. These should be shown in box 1d of Form 1099-DIV

c Subtract line 2b from line 2a

3 Add lines 1a and 2c. If the total is \$1,000 or less, skip lines 4 and 5 and go to line 6. If the total is \$5,000 or more, **do not** file this form. Your child **must** file his or her own return to report the income

4 Base amount

5 Subtract line 4 from line 3. If you checked the box on line C above or if line 2a includes any capital gain distributions, see the instructions. Also, include this amount in the total on Form 1040, line 22, or Form 1040NR, line 22. In the space next to line 22, enter "Form 8814" and show the amount. Go to line 6 below

## Step 2 Figure your tax on the first \$1,000 of child's interest and dividend income

6 Amount not taxed

7 Subtract line 6 from line 3. If the result is zero or less, enter -0-

8 Tax. Is the amount on line 7 less than \$500?  
• NO. Enter \$75 here and see the Note below  
• YES. Multiply line 7 by 15% (.15). Enter the result here and see the Note below

Note: If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 8 in the tax you enter on Form 1040, line 38, or Form 1040NR, line 37. Also, enter the amount from line 8 in the space provided next to line 38 on Form 1040, or next to line 37 on Form 1040NR

## General Instructions

**Purpose of Form.**—Use this form if you elect to report your child's income on your return. If you do, your child will not have to file a return. You can make this election if your child meets all of the following conditions:

- Was under age 14 on January 1, 1994
- Is required to file a 1993 return
- Had income only from interest and dividends, including Alaska Permanent Fund dividends
- Had gross income for 1993 that was less than \$5,000

• Had no estimated tax payments for 1993

• Did not have any overpayment of tax shown on his or her 1992 return applied to the 1993 return

• Had no Federal income tax withheld from his or her income (lookup withholding)

You must also qualify as explained on page 2 of these instructions

**Step 1** of the form is used to figure the amount of your child's income to report on your return. **Step 2** is used to figure an additional tax that must be added to your tax

**How To Make the Election.**—To make the election, complete and attach Form 8814 to your tax return and file your return by the due date (including extensions). A separate Form 8814 must be filed for each child whose income you choose to report.

**Caution:** The Federal income tax on your child's income may be less if you file a tax return for the child instead of making this election. This is because you cannot take certain deductions that your child would be entitled to on his or her own return. For details, see **Deductions You May Not Take** on page 2

**Parents Who Qualify To Make the Election.**—You qualify to make this election if you file Form 1040 or Form 1040NR and any of the following apply:

- You are filing a joint return for 1993 with the child's other parent
- You and the child's other parent were married to each other and file separate returns for 1993 AND you had the higher taxable income. If you do not know if you had the higher taxable income, get Pub. 928, Tax Rules for Children and Dependents
- You were unmarried, treated as unmarried for Federal income tax purposes, or separated from the child's other parent by a divorce or separate maintenance decree. You must have had custody of your child for most of the year (you were the custodial parent). If you were the custodial parent and you remarried, you may make the election on a joint return with your new spouse. But if you and your new spouse do not file a joint return, you qualify to make the election only if you had higher taxable income than your new spouse

**Note:** If you and the child's other parent were not married but lived together during the year with the child, you qualify to make the election only if you are the parent with the higher taxable income

**Deductions You May Not Take.**—If you elect to report your child's income on your return, you may not take any of the following deductions that your child would be entitled to on his or her own return:

- Standard deduction of \$600 (\$1,500 for a blind child)
- Penalty on early withdrawal of child's savings
- Itemized deductions such as child's investment expenses or charitable contributions

If any of the above apply to your child, first figure the tax on your child's income as if he or she is filing a return. Next, figure the tax as if you are electing to report your child's income on your return. Then compare the methods to determine which results in the lower tax

**Alternative Minimum Tax.**—If your child received any tax-exempt interest for exempt-interest dividends paid by a regulated investment company) from certain private activity bonds, you must take this into account in determining if you owe the alternative minimum tax. Get Form 6251, Alternative Minimum Tax—Individuals, and its instructions for details

**Investment Interest Expense.**—Your child's income (excluding Alaska Permanent Fund dividends and capital gain distributions) that you report on your return is considered to be your investment income for purposes of figuring your investment interest expense deduction. If your child received Alaska Permanent Fund dividends or capital gain distributions, get Pub. 550, Investment Income and Expenses, to figure the amount you may treat as your investment income

**Foreign Accounts and Trusts.**—If your child had a foreign financial account or was the grantor of, or transferor to, a foreign trust, complete Part III of Schedule B, Form 1040, for the child. If you answered "Yes" to either of the questions, you must file this Schedule B with your return. Also, complete line 11b of applicable Write Form 8814 next to line 11a or line 12, whichever applies

**Change of Address.**—If your child filed a return for a year before 1993 and the child's address shown on the last return filed is not your child's current address, be sure to notify the IRS in writing of the new address. To do this, you may use Form 8822, Change of Address, or you may write to the Internal Revenue Service Center where your child's last return was filed, or to the Chief Taxpayer Service Division in your local IRS district office

**Additional Information.**—For more details, see Pub. 929

## Line Instructions

**Name and Social Security Number.**—Enter your name as shown on your return. If filing a joint return, include your spouse's name but enter the social security number of the person whose name is shown first on the return

**Line 1a.**—Enter ALL taxable interest income received by your child in 1993. If your child received a Form 1099-INT for tax-exempt interest, such as from municipal bonds, write the amount and "Tax-exempt interest" on the dotted line next to line 1a. Be sure to include this interest on line 1b but do not include it in the total for line 1a

If your child received, as a nominee, interest that actually belongs to another person, write the amount and "ND" (for nominee distribution) on the dotted line next to line 1a. Do not include amounts received as a nominee in the total for line 1a

If your child had accrued interest that was paid to the seller of a bond, amortizable bond premium (ABP) allowed as a reduction to interest income, or if any original issue discount (OID) included on line 1a is less than the amount shown on your child's Form 1099-OID, follow the instructions above for nominee interest to see how to report the nontaxable amounts. But on the dotted line next to line 1a, write the nontaxable amount and "Accrued interest," "ABP adjustment," or "OID adjustment," whichever applies. Do not include any nontaxable amounts in the total for line 1a

**Line 1b.**—If your child received any tax-exempt interest income, such as interest on certain state and municipal bonds, enter the total tax-exempt interest on line 1b. Also, include any exempt interest dividends your child received as a shareholder in a mutual fund or other regulated investment company. Do not include this interest on lines 1a or 3

**Note.** If line 1b includes tax-exempt interest or exempt-interest dividends paid by a regulated investment company from private activity bonds, see **Alternative Minimum Tax** on this page

**Line 2a.**—Enter gross dividends received by your child in 1993, including capital gain distributions and nontaxable distributions. Gross dividends should be shown in box 1a of Form 1099-DIV. Also, include dividends your child received through a partnership, an S corporation, or an estate or trust

If line 2a includes any capital gain distributions, see the line 5 instructions below. These should be shown in box 1c of Form 1099-DIV

If your child received, as a nominee, dividends that actually belong to another person, write the amount and "ND" on the dotted line next to line 2a. Do not include amounts received as a nominee in the total for line 2a

**Line 5.**—If you checked the box on line C, add the amounts from line 5 of all your Forms 8814. Include the total on line 22 of Form 1040 or Form 1040NR, whichever applies. Be sure to write "Form 8814" and show the total of the line 5 amounts in the space next to line 22

If line 2a includes any capital gain distributions, see the line 5 instructions below. These should be shown in box 1c of Form 1099-DIV

**Schedule D.** (Form 1040), part of all of your child's capital gain distributions should be reported on your Schedule D instead of on Form 8814, line 5. Before you enter an amount on line 5, see Pub. 929 for details on how to figure the amount to report on your Schedule D

**Line 8.**—If you checked the box on line C, add the amounts from line 8 of all your Forms 8814. Include the total on line 37 of Form 1040, line 38, or Form 1040NR, line 37. Be sure to enter the total of the line 8 amounts in the space provided next to line 38 of Form 1040 or next to line 37 on Form 1040NR

**Paperwork Reduction Act Notice.**—We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax

This form will be needed to complete and file your return. The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is **Recordkeeping, 20 min.; Learning about the law or the form, 8 min.; Preparing the form, 16 min.; and Copying, assembling, and sending the form to the IRS, 35 min.**

If you have comments concerning the accuracy of these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the IRS and the Office of Management and Budget at the addresses listed in the instructions of the tax return with which this form is filed

# Section 6

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Definition .....	pg. 109
Reported on:	
Electronically filed returns .....	1.7
Form 1040PC returns .....	1.8
Returns with itemized .....	2.1
Classified by marital status .....	2.2
Time series, 1989-1993 .....	A

**Farm rental net income or loss**

Classified by:	
Marital status .....	1.3
Size of adjusted gross income .....	1.4
Definition .....	pg 109
Reported on:	
Electronically filed returns .....	1.7
Form 1040PC returns .....	1.8
Returns with itemized deductions .....	2.1
Classified by marital status .....	2.2

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**Filing status**

(See Marital filing status)

**Foreign earned income exclusion**

Classified by:

Size of adjusted gross income ..... 1.4

Definition ..... pg 110

Reported on returns with itemized

deductions ..... 2.1

**Foreign housing deduction**

Definition ..... pg 110

Time series, 1989-1993 ..... A

**Foreign tax credit**

Classified by:

Marital status ..... 1.3

Size of adjusted gross income ..... 3.3

Definition ..... pg 110

Reported on:

Electronically filed returns ..... 1.7

Form 1040PC returns ..... 1.8

Returns with itemized deductions

classified by marital status ..... 2.2

Time series, 1989-1993 ..... A

**Forfeited interest penalty**

Classified by:

Size of adjusted gross income ..... 1.4

Definition ..... pg 110

Time series, 1989-1993 ..... A

**Form 1040 returns**

Description ..... pg 110

Time series 1989-1993 ..... A

**Form 1040A returns**

Classified by:

Size of adjusted gross income ..... 1.6

Description ..... pg 110

Time series, 1989-1993 ..... A

**Form 1040EZ returns**

Classified by:

Size of adjusted gross income ..... 1.5

Description ..... pg 110

Time series, 1985-1991 ..... A

**Form 1040PC returns**

Classified by:

Size of adjusted gross income ..... 1.8

Definition ..... pg 110

Time series, 1989-1993 ..... A

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**G****Gambling loss deduction**

Definition ..... pg 111

Returns with itemized deductions ..... 2.1

**General business credit**

Classified by:

Marital status ..... 1.3

Size of adjusted gross income ..... 3.3

Definition ..... pg 111

Reported on returns with itemized

deductions classified by marital status ..... 2.2

Time series, 1989-1993 ..... A

**H****Heads of household, returns of**

(See also Marital filing status)

Classified by:

Each rate at which tax was computed ..... 3.6

Marginal tax rate ..... 3.4

Sources of income ..... 1.3

Size of adjusted gross income ..... 1.2

Type of exemption ..... 2.4

Reported on returns with itemized deductions	
classified by marital status	2.2
Time series, 1989-1993	A

### Home mortgage interest deduction

(See also Interest paid deduction)

Reported on returns with itemized deductions	2.1
--	-----

## I

### Income subject to tax

(See Modified taxable income)

### Income tax after credits

Classified by:	
Accumulated size of adjusted gross income	1.1
Marginal tax rate	3.4
Marital status	1.3
Size of adjusted gross income	1.2, 3.3
Definition	pg 111
Reported on:	
Electronically filed returns	1.7
Form 1040A returns	1.6
Form 1040PC returns	1.8
Returns with earned income credit	2.5
Returns with modified taxable income	3.1
Returns with itemized deductions	2.1
Classified by marital status	2.2
Time series, 1989-1993	A

### Income tax before credits

Classified by:	
Size of adjusted gross income	1.4
Definition	pg 111
Reported on:	
Returns with modified taxable income	3.1
Returns with itemized deductions	2.1
Time series, 1989-1993	A

### Income tax less credits

Time series, 1988-1992	A
------------------------	---

### Income tax withheld

Classified by:	
Marital status	1.3
Size of adjusted gross income	3.3
Definition	pg 111
Reported on:	
Electronically file returns	1.7
Form 1040A returns	1.6

Form 1040EZ returns	1.5
Form 1040PC returns	1.8
Returns with itemized deductions	
classified by marital status	2.2
Time series, 1989-1993	A

### Individual retirement arrangement (IRA) deductible payments, adjustment

(See also Primary and secondary IRA payments)

Classified by:	
Marital status	1.3
Size of adjusted gross income	1.4
Definition	pg 111
Reported on:	
Electronically filed returns	1.7
Form 1040A returns	1.6
Form 1040PC returns	1.8
Returns with itemized deductions	
classified by marital status	2.2
Time series, 1989-1993	A

### Individual retirement arrangement (IRA) taxable distributions

Classified by:	
Marital status	1.3
Size of adjusted gross income	1.4
Definition	pg 112
Reported on:	
Electronically filed returns	1.7
Form 1040A returns	1.6
Form 1040PC returns	1.8
Returns with itemized deductions	2.1
Classified by marital status	2.2
Time series, 1989-1993	A

### Interest paid deduction

Classified by marital status	1.3
Definition	pg 112
Reported on:	
Electronically filed returns	1.7
Form 1040PC returns	1.8
Returns with itemized deductions	2.1
Classified by marital status	2.2
Type of interest paid deduction	2.1

### Interest received

(See Taxable interest received)

### Interest, tax-exempt

(See Tax-exempt interest)

**Investment interest paid**  
(See Interest paid deduction)

**Itemized deductions**  
(See Total itemized deductions and also specific type)  
Change in Law ..... pg 10

## J

**Joint returns of married persons**  
(See also Marital filing status)  
Classified by:  
    Each rate at which tax was computed ..... 3.6  
    Marginal tax rate ..... 3.4  
    Size of adjusted gross income ..... 1.2  
    Sources of income ..... 1.3  
    Type of exemption ..... 2.4  
Reported on:  
    Returns with itemized deductions  
        classified by marital status ..... 2.2  
    Returns with total income tax ..... 3.2

## K

**Keogh retirement plan**  
(See Payments to a Keogh plan)  
Time series, 1989-1993 ..... A

## L

**Long-term capital gain or loss**  
(See Sales of capital assets, net gain or loss)  
Classified by:  
    Size of adjusted gross income ..... 1.4

**Long-term gain or loss from other forms**  
(See also Sales of capital assets, net gain or loss)  
Classified by:  
    Size of adjusted gross income ..... 1.4

**Long-term loss carryover**  
(See Sales of capital assets, net gain or loss)  
Classified by:  
    Size of adjusted gross income ..... 1.4

## M

**Marginal tax rates**  
(See also Tax generated)  
Definition ..... pg 113

Reported on returns with modified  
taxable income ..... 3.4, 3.6

**Marital filing status**  
Classified by:  
    Each rate at which tax was computed ..... 3.6  
    Marginal tax rate ..... 3.4  
    Size of adjusted gross income ..... 1.2  
    Sources of income ..... 1.3  
Definition ..... pg 113  
Reported on returns with itemized  
deductions ..... 2.2  
Type of exemption ..... 2.4

**Medical and dental expenses deduction**  
Classified by marital status ..... 1.3  
Definition ..... pg 113  
Limitation ..... 2.1  
Reported on:  
    Electronically filed returns ..... 1.7  
    Form 1040PC returns ..... 1.8  
    Returns with itemized deductions ..... 2.1  
    Classified by marital status ..... 2.2

**Method of estimation**  
Description ..... pg 20

**Minimum tax credit**  
Classified by:  
    Marital status ..... 1.3  
    Size of adjusted gross income ..... 3.3  
Definition ..... pg 113  
Reported on returns with itemized  
deductions ..... 2.2  
Time Series 1989-1993 ..... A

**Miscellaneous itemized deductions**  
Classified by marital status ..... 1.3  
Definition ..... pg 113  
Reported on:  
    Electronically filed returns ..... 1.7  
    Form 1040PC returns ..... 1.8  
    Returns with itemized deductions ..... 2.1  
    Classified by marital status ..... 2.2

**Miscellaneous medical expenses**  
(See Medical and dental expenses deduction)

**Miscellaneous deductions other than gambling**  
Definition ..... pg 114  
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**Modified taxable income**

Classified by	
Marginal tax rate .....	3.4
Size of adjusted gross income .....	3.1
Tax generated at each rate .....	3.6
Tax generated at specific rate .....	3.5
Definition .....	pg 114

**Moving expenses deduction**

Classified by marital status .....	1.3
Definition .....	pg 114
Reported on:	
Electronically filed returns .....	1.7
Form 1040PC returns .....	1.8
Returns with itemized deductions .....	2.1
Classified by marital status .....	2.2

**N****Net capital gain in AGI less loss**

Definition .....	pg 114
Time series, 1989-1993 .....	A

**Net operating loss**

Classified by size of adjusted gross income .....	1.4
Definition .....	pg 114

**Nondeductible passive losses**

(See also Rent and royalty net income or loss)

Classified by 1979 income concept .....	B
Definition .....	pg 114

**Nontaxable returns**

(See also Taxable returns)

Classified by size of AGI .....	1.2, 1.4, 2.3, 3.3
Definition .....	pg 122
Reported on:	
Electronically filed returns .....	1.7
Form 1040A returns .....	1.6
Form 1040EZ returns .....	1.5
Form 1040PC returns .....	1.8
Returns with itemized deductions .....	2.1

**Number of exemptions**

Classified by	
Size of adjusted gross income .....	1.4
Type of exemption and size of	
adjusted gross income .....	2.3
Type of exemption and marital status .....	2.4

**Reported on:**

Form 1040A returns .....	1.6
Form 1040EZ returns .....	1.5
Returns with itemized deductions .....	2.1
Time series, 1989-1993 .....	A

**O****Other adjustments**

(See also Statutory adjustments)

Classified by:	
Size of adjusted gross income .....	1.4
Time series, 1989-1993 .....	A

**Other contributions**

(See Contributions deduction)

**Other dependents**

(See Exemptions)

**Other income or loss**

Classified by:	
Marital status .....	1.3
Size of adjusted gross income .....	1.4
Definition .....	pg 114
Reported on:	
Electronically filed returns .....	1.7
Form 1040PC returns .....	1.8
Returns with itemized deductions .....	2.1
Classified by marital status .....	2.2
Time series, 1989-1993 .....	A

**Other payments**

Definition .....	pg 115
Time series, 1989-1993 .....	A

**Other tax credits**

Classified by:	
Size of adjusted gross income .....	3.3
Definition .....	pg 115

**Other taxes deduction**

(See Taxes paid deduction)

Definition .....	pg 115
Reported on returns with itemized deductions .....	2.1

**Other than cash contributions deduction**

(See Contributions deduction)

**Overpayment**

(See also Credit to 1994 estimated tax)

Credited to 1993 estimated tax:

Classified by:

Size of adjusted gross income ..... 3.3

Definition ..... pg 115

Refunded:

Classified by:

Marital status ..... 1.3

Size of adjusted gross income ..... 3.3

Reported on:

Electronically filed returns ..... 1.7

1040A returns ..... 1.6

1040EZ returns ..... 1.5

Form 1040PC returns ..... 1.8

Returns with itemized deductions

classified by marital status ..... 2.2

Time series, 1989-1993 ..... A

Total ..... 3.3

**P****Parent exemptions**

(See Exemption)

**Parents' election to report child's interest and dividends**

Definition ..... pg 115

Reported on returns with modified

taxable income ..... 3.4.3.5.3.6

Classified by:

Marital status ..... 3.4.3.6

Size of adjusted gross income ..... 3.5

**Partnership and S corporation net income or loss**

Classified by:

Marital status ..... 1.3

Size of adjusted gross income ..... 1.4

1979 income concept ..... B

Definition ..... pg 115

Reported on:

Electronically filed returns ..... 1.7

Form 1040PC returns ..... 1.8

Returns with itemized deductions ..... 2.1

Classified by marital status ..... 2.2

**Payment with request for extension of filing time**

Classified by:

Size of adjusted gross income ..... 3.3

Definition ..... pg 115

Time series, 1989-1993 ..... A

**Payments to a Keogh plan**

Classified by:

Marital status ..... 1.3

Size of adjusted gross income ..... 1.4

Definition ..... pg 116

Reported on:

Electronically filed returns ..... 1.7

Form 1040PC returns ..... 1.8

Returns with itemized deductions

classified by marital status ..... 2.2

Time series, 1989-1993 ..... A

**Penalty tax on qualified retirement plans**

Classified by:

Size of adjusted gross income ..... 3.3

Definition ..... pg 116

Time series, 1989-1993 ..... A

**Pensions and annuities**

Classified by:

Marital status ..... 1.3

Size of adjusted gross income ..... 1.4

1979 income concept ..... B

Definition ..... pg 116

Reported on:

Electronically filed returns ..... 1.7

Form 1040A returns ..... 1.6

Form 1040PC returns ..... 1.8

Returns with itemized deductions ..... 2.1

Classified by marital status ..... 2.2

Time series, 1989-1993 ..... A

**Personal exemption**

(See Exemptions)

**Personal interest deduction**

(See Interest paid deduction)

**Personal interest paid**

(See Interest paid deduction)

**Personal property taxes deduction**

(See Taxes paid deduction)

Definition ..... pg 116

Reported on returns with itemized deductions ..... 2.1

**Population and sample**

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**Predetermined estimated tax penalty**

Classified by:

Size of adjusted gross income ..... 3.3

Definition ..... pg 116

Time series, 1989-1993 ..... A

**Prescription medicine and drug expenses**

(See Medical and dental expenses deduction)

**Primary IRA payments**

(See also Individual retirement arrangement adjustment, deductible payments)

Classified by:

Marital status ..... 1.3

Size of adjusted gross income ..... 1.4

Reported on:

Electronically filed returns ..... 1.7

Form 1040A returns ..... 1.6

Form 1040PC returns ..... 1.8

Returns with itemized deductions

Classified by marital status ..... 2.2

Time series, 1989-1993 ..... A

**R****Real estate taxes**

(Taxes paid deduction)

Definition ..... pg 117

Reported on returns with itemized deductions ..... 2.1

**Recapture taxes**

Time series, 1989-1993 ..... A

**Refund**

(See also Overpayment refunded)

Definition ..... pg 117

**Refund credited to next year**

(See also Credit to 1994 estimated tax)

Time series, 1989-1993 ..... A

**Regular tax computation**

Classified by:

Size of adjusted gross income ..... 3.1

Definition ..... pg 117

**Rent and royalty net income or loss**

Classified by:

Marital status ..... 1.3

Size of adjusted gross income ..... 1.4

Definition ..... pg 117

Reported on:

Electronically filed returns ..... 1.7

Form 1040PC returns ..... 1.8

Returns with itemized deductions ..... 2.1

Classified by marital status ..... 2.2

**Rent net income or loss**

Classified by:

Size of adjusted gross income ..... 1.4

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**Requirements for filing**

Description ..... pg 8

**Retrospective income concept**

Classified by size of adjusted gross

income and 1979 income concept ..... B

Description ..... pg 11

**Royalty net income or loss**

Classified by:

Size of adjusted gross income ..... 1.4

Definition ..... pg 117

**S****S corporations**

(See Partnership and S corporation net income or loss)

**Salaries and wages**

Classified by:

Marital status ..... 1.3

Size of adjusted gross income ..... 1.4

1979 income concept ..... B

Definition ..... pg 118

Reported on:

Electronically filed returns ..... 1.7

Form 1040A returns ..... 1.6

Form 1040EZ returns ..... 1.5

Form 1040PC returns ..... 1.8

Returns with itemized deductions ..... 2.1

Classified by marital status ..... 2.2

Time series, 1989-1993 ..... A

**Sales of capital assets, net gain or loss**

Classified by:

Marital status ..... 1.3

Size of adjusted gross income ..... 1.4

1979 income concept ..... B

Definition .....	pg 118	<b>Separate returns of married persons</b>	
Reported on:		(See also Marital filing status)	
Electronically filed returns .....	1.7	Classified by:	
Form 1040PC returns .....	1.8	Each rate at which tax was computed .....	3.6
Returns with itemized deductions .....	2.1	Marginal tax rate .....	3.4
Classified by marital status .....	2.2	Size of adjusted gross income .....	1.2
		Sources of income .....	1.3
		Type of exemption .....	2.4
<b>Sales of property other than capital assets, net gain or loss</b>		Reported on returns with itemized deductions	
Classified by:		classified by marital status .....	2.2
Marital status .....	1.3		
Size of adjusted gross income .....	1.4	<b>Short-term capital gain or loss</b>	
Definition .....	pg 119	(See Sales of capital assets, net gain or loss)	
Reported on:		Classified by size of adjusted gross income .....	1.4
Returns with itemized deductions .....	2.1		
Classified by marital status .....	2.2	<b>Short-term gain or loss from other forms</b>	
Time series, 1989-1993 .....	A	(See Sales of capital assets, net gain or loss)	
		Classified by size of adjusted gross income .....	1.4
<b>Secondary IRA payments</b>			
(See also Individual retirement arrangement adjustment deductible payments)		<b>Short-term loss carryover</b>	
Classified by:		(See Sales of capital assets, net gain or loss)	
Marital status .....	1.3	Classified by size of adjusted gross income .....	1.4
Size of adjusted gross income .....	1.4		
Definition .....	pg 119	<b>Single persons, returns of</b>	
Reported on:		(See also Marital filing status)	
Electronically filed returns .....	1.7	Classified by:	
Form 1040A returns .....	1.6	Each rate at which tax was computed .....	3.6
Form 1040PC returns .....	1.8	Marginal tax rate .....	3.4
Returns with itemized deduction		Size of adjusted gross income .....	1.2
classified by marital status .....	2.2	Sources of income .....	1.3
Time series, 1989-1993 .....	A	Type of exemption .....	2.4
		Reported on returns with itemized deductions	
		classified by marital status .....	2.2
<b>Self-employed health insurance deduction</b>			
Change in law .....	pg 10	<b>Size of adjusted gross income</b>	
Classified by:		Classified by:	
Marital status .....	1.3	Marital status .....	1.2
Size of adjusted gross income .....	1.4	Selected income and tax items .....	1.1
Definition .....	pg 119	Size of adjusted gross income .....	3.3
Time series, 1989-1993 .....	A	Sources of income .....	1.4
		Type of tax computation .....	3.1
		1979 income concept .....	B
<b>Self-employment tax</b>		Definition .....	pg 119
(See also Deduction of self-employment tax)		Reported on:	
Change in law .....	pg 11	Electronically filed returns .....	1.7
Classified by:		Form 1040A returns .....	1.6
Size of adjusted gross income .....	3.3	Form 1040EZ returns .....	1.5
Definition .....	pg 119	Form 1040PC returns .....	1.8
Time series, 1989-1993 .....	A		

Returns with itemized deductions .....	2.1
Returns with modified taxable income .....	3.1, 3.6
Tax generated by rate .....	3.5
Returns with total income tax .....	3.2
Type of exemption .....	2.3

### Size of income

Classified by size of adjusted gross income and by 1979 income concept .....	B
--	---

### Social security benefits

Benefits in adjusted gross income:	
Classified by:	
Marital status .....	1.3
Size of adjusted gross income .....	1.4
Definition .....	pg 120
Reported on:	
Electronically filed returns .....	1.7
Form 1040A returns .....	1.6
Form 1040PC returns .....	1.8
Returns with itemized deductions .....	2.1
Classified by marital status .....	2.2
Time series, 1989-1993 .....	A

### Social security and Medicare tax on tip income

Classified by:	
Size of adjusted gross income .....	3.3
Definition .....	pg 120
Time series, 1989-1993 .....	A

### Sources of income

(See also specific type)

Classified by:	
Marital status .....	1.3
Size of adjusted gross income .....	1.4
Reported on:	
Electronically filed returns .....	1.7
Form 1040A returns .....	1.6
Form 1040EZ returns .....	1.5
Form 1040PC returns .....	1.8
Returns with itemized deductions .....	2.1
Classified by marital status .....	2.2

### Sources of the data

(See Description of the sample)

### Spouse IRA

Time series, 1989-1993 .....	A
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### Standard deduction

(See also Basic and additional standard deductions)

Change in law .....	pg 11
Classified by marital status .....	1.2
Definition .....	pg 120
Reported on:	
Form 1040EZ returns .....	1.5
Time series, 1989-1993 .....	A

### State income tax refund

(See Taxes paid deduction)

Classified by:	
Marital status .....	1.3
Size of adjusted gross income .....	1.4
Definition .....	pg 120
Reported on:	
Electronically filed returns .....	1.7
Form 1040PC returns .....	1.8
Returns with itemized deductions .....	2.1
Classified by marital status .....	2.2
Time series, 1989-1993 .....	A

### State and local income taxes

Definition .....	pg 120
Reported on returns with itemized deductions .....	2.1

### Statutory adjustments

(See also specific type)

Classified by:	
Marital status .....	1.3
Size of adjusted gross income .....	1.4
1979 income concept .....	B
Definition .....	pg 121
Reported on:	
Electronically filed returns .....	1.7
Form 1040A returns .....	1.6
Form 1040PC returns .....	1.8
Returns with itemized deductions .....	2.1
Classified by marital status .....	2.2
Time series, 1989-1993 .....	A
Type of adjustment .....	1.4

### Surviving spouses, returns of

(See also marital filing status)

Classified by:	
Each rate at which tax was computed .....	3.6
Marginal tax rate .....	3.4
Sources of income .....	1.3
Size of adjusted gross income .....	1.2
Type of exemption .....	2.4
Reported on returns with itemized deductions	
classified by marital status .....	2.2



# T

## Tax credits

(See also specific type)

Classified by:

Marital status .....	1.3
Size of adjusted gross income .....	3.3
1979 income concept .....	B

Definition, Total ..... pg 124

Reported on:

Electronically filed returns .....	1.7
Form 1040PC returns .....	1.8
Returns with modified taxable income .....	3.1
Returns with itemized deductions .....	2.1
Classified by marital status .....	2.2
Time series, 1989-1993 .....	A
Type of credit .....	3.3

## Tax due at time of filing

Classified by:

Marital status .....	1.3
Size of adjusted gross income .....	3.3

Definition ..... pg 121

Reported on:

Electronically filed returns .....	1.7
Form 1040A returns .....	1.6
Form 1040EZ returns .....	1.5
Form 1040PC returns .....	1.8
Returns with itemized deductions classified by marital status .....	2.2
Time series, 1989-1993 .....	A

## Tax from recomputing prior-year investment credit

Classified by size of adjusted gross income .....	3.3
Definition .....	pg 121

## Tax generated

Classified by:

Each rate at which tax was computed .....	3.6
Marginal tax rate .....	3.4
Tax generated at specified rate .....	3.5
Definition .....	pg 121

Reported on returns with modified

taxable income .....	3.1
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## Tax items

(See also specific type)

Classified by:

Accumulated size of adjusted gross income .....	1.1
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Marital status .....	1.3
Size of adjusted gross income .....	1.2, 1.4, 3.3
1979 income concept .....	B

Reported on:

Electronically filed returns .....	1.7
Form 1040A returns .....	1.6
Form 1040EZ returns .....	1.5
Form 1040PC returns .....	1.8
Returns with modified taxable income .....	3.1
Returns with itemized deductions .....	2.1
Classified by marital status .....	2.2
Time series, 1989-1993 .....	A

## Tax liability

Classified by:

Marital status .....	1.3
Size of adjusted gross income .....	3.3
Definition, Total .....	pg 124

Reported on:

Electronically filed returns .....	1.7
Form 1040EZ returns .....	1.5
Form 1040PC returns .....	1.8
Returns with itemized deductions classified by marital status .....	2.2
Time series, 1989-1993 .....	A

## Tax payments

(See also specific type)

Classified by:

Marital status .....	1.3
Size of adjusted gross income .....	3.3
Definition .....	pg 122

Reported on:

Electronically filed returns .....	1.7
Form 1040PC returns .....	1.8
Returns with itemized deductions classified by marital status .....	2.2
Time series, 1989-1993 .....	A

## Tax penalty

(See also Predetermined estimated tax penalty)

Definition .....	pg 122
Time series, 1989-1993 .....	A

## Tax preparation fee

(See Miscellaneous itemized deductions)

Definition .....	pg 122
Reported on returns with itemized deductions .....	2.1

## Tax rates

(See Tax generated)

**Tax withheld**

(See Income tax withheld)

**Tax-exempt interest**

Classified by:

Marital status ..... 1.3

Size of adjusted gross income ..... 1.4

Definition ..... pg 122

Reported on:

Electronically filed returns ..... 1.7

Form 1040A returns ..... 1.6

Form 1040PC returns ..... 1.8

Returns with itemized deductions ..... 2.1

Classified by marital status ..... 2.2

Time series, 1989-1993 ..... A

**Taxable income**

Classified by:

Accumulated size of adjusted gross income ..... 1.1

Marital status ..... 1.3

Size of adjusted gross income ..... 1.4

1979 income concept ..... B

Marital status ..... 1.2

Tax generated at specified rate ..... 3.5

Definition ..... pg 123

Reported on:

Electronically filed returns ..... 1.7

Form 1040A returns ..... 1.6

Form 1040EZ returns ..... 1.5

Form 1040PC returns ..... 1.8

Returns with modified taxable income ..... 3.1

Returns with itemized deductions ..... 2.1

Classified by marital status ..... 2.2

Time series, 1989-1993 ..... A

**Taxable interest received**

Classified by:

Marital status ..... 1.3

Size of adjusted gross income ..... 1.4

1979 income concept ..... B

Definition ..... pg 123

Reported on:

Electronically filed returns ..... 1.7

Form 1040A returns ..... 1.6

Form 1040EZ returns ..... 1.5

Form 1040PC returns ..... 1.8

Returns with itemized deductions ..... 2.1

Classified by marital status ..... 2.2

Time series, 1989-1993 ..... A

**Taxable IRA**

(See Individual retirement arrangement (IRA) taxable distributions)

**Taxable pensions and annuities**

(See Pensions and annuities)

Time series, 1989-1993 ..... A

**Taxable returns**

(See also Nontaxable returns)

Classified by:

Size of adjusted gross income ... 1.1, 1.2, 1.4, 2.3, 3.3

Definition ..... pg 122

Reported on:

Electronically filed returns ..... 1.7

Form 1040A returns ..... 1.6

Form 1040EZ returns ..... 1.5

Form 1040PC returns ..... 1.8

Returns with itemized deductions ..... 2.1

**Taxable social security**

Time series, 1989-1993 ..... A

**Taxes paid deduction**

Classified by marital status ..... 1.3

Definition ..... pg 123

Reported on:

Electronically filed returns ..... 1.7

Forms 1040PC returns ..... 1.8

Returns with itemized deductions ..... 2.1

Classified by marital status ..... 2.2

Type of taxes paid deduction ..... 2.1

**Total credits**

(See also Tax credits and Total tax credits)

Time series, 1989-1993 ..... A

**Total income**

Definition ..... pg 123

Reported on Form 1040A returns ..... 1.6

**Total income, net gain less loss**

Time series, 1989-1993 ..... A

**Total income tax**

As percentage of adjusted gross income ..... 3.2

Type of tax computation ..... 3.1

Average ..... 1.1

Type of tax computation ..... 3.1

Classified by:

Each rate at which tax was computed ..... 3.6

Marital status ..... 1.3, 3.6

Number of exemptions .....	2.4
Size of adjusted gross income .....	1.2, 2.1, 3.3
1979 income concept .....	B
Type of exemption .....	2.3
Definition .....	pg 123
Reported on:	
Electronically filed returns .....	1.7
Form 1040PC returns .....	1.8
Returns with earned income credit .....	2.5
Returns with itemized deductions .....	2.1
Classified by marital status .....	2.2
Returns with modified taxable income .....	3.1
<b>Total itemized deductions</b>	
Classified by	
Marital status .....	1.3
Size of adjusted gross income .....	1.4
Marital status .....	1.2
1979 income concept .....	B
Definition .....	pg 124
Reported on:	
Electronically filed returns .....	1.7
Form 1040PC returns .....	1.8
Returns with itemized deductions .....	2.1
Classified by marital status .....	2.2
Limitation reported on:	
Returns with itemized deductions .....	2.1
Classified by marital status .....	2.2
Time series, 1989-1993 .....	A
Type of deduction .....	2.1
<b>Total miscellaneous deductions</b>	
(See Miscellaneous itemized deductions)	
<b>Total payments</b>	
Time series, 1989-1993 .....	A
<b>Total rent and royalty income or loss</b>	
Definition .....	pg 124

<b>Total standard deduction</b>	
(See Standard deduction)	
Time series, 1989-1993 .....	A
<b>Total statutory adjustments</b>	
(See Statutory adjustments)	
Time series, 1989-1993 .....	A
<b>Total tax credits</b>	
(See Tax credits)	
Definition .....	pg 124
<b>Total tax liability</b>	
(See Tax liability)	
Definition .....	pg 124
<b>Type of tax computation</b>	
Classified by size of adjusted gross income .....	3.1
Definition .....	pg 125

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<b>Unemployment compensation</b>	
Classified by:	
Marital status .....	1.3
Size of adjusted gross income .....	1.4
Definition .....	pg 125
Reported on:	
Electronically filed returns .....	1.7
Form 1040A returns .....	1.6
Form 1040PC returns .....	1.8
Returns with itemized deductions .....	2.1
Classified by marital status .....	2.2
Time series, 1989-1993 .....	A
<b>Unreimbursed employee business expense</b>	
(See also Miscellaneous itemized deductions and employee business expense)	
Definition .....	pg 125
Reported on returns with itemized deductions .....	2.1











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